

# Annual Report

2021/2022



Light  
Regional  
Council





*You're an  
essential  
piece!*



Light  
Regional  
Council

# 2021/2022

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# Highlights

## East Terrace Road Upgrade

In 1999, the Kapunda community identified an increase of heavy vehicle movements through the main street of Kapunda, and their desire for an alternative route to be found. Subsequent discussions resulted in two documents being developed now known as the Kapunda Community Design Study (1999) and the Kapunda Mainstreet Masterplan (2004). The documents referenced alternative heavy vehicle routes that would better support the local transport industry and farming communities, and provide a township main street environment that promotes tourism and small business growth.

Although this project was first identified some years ago, the scale of works meant that it would need to be staged over a number of years and would require external funding to assist Council deliver over \$7m worth of works. Hancock & Kidman Roads, Kings Bridge Road and the northern segment of East Terrace all formed part of the alternative route and were completed prior to 2020. This left the unsealed segment of East Terrace from Thiele Highway through to Perry Road as the remaining portion for upgrade.

With a combination of Federal Government, State Government, Private Industry (Johnsons) and Council contributions, the \$3.8m East Terrace Heavy Vehicle Bypass was approved with construction commencing July 2021. The East Terrace upgrade became the single biggest road transport upgrade that Council had undertaken and required extensive community consultation and the support of neighbouring landowners to enable the road realignment to occur.

The construction included importing 20,000 tonnes of locally sourced Mantina Quarries quarry materials and a further 5000 tonnes of asphalt to ensure a smooth ride for all road users. The

construction, including the intersection upgrade at both Thiele Highway and Perry Road junctions, has significantly improved the overall safety. The 1.6km sealed road now provides a freight link to the east of Kapunda and has had an immediate impact of reducing heavy vehicle movement through the Kapunda main street precinct.

*East Terrace Road Upgrade construction (right)*

*Opening of the East Terrace Road Upgrade on 3 May 2022 (below)*









# Australia Day

Light Regional Council's Australia Day Breakfast has always been open to all. However a rise in COVID-19 cases in South Australia during January meant that public health restrictions limited the number of people that could attend our 2022 event at the Hewett Centre. For the first time, only Citizenship conferees, Citizen of the Year award winners and their families could be invited to Light's annual event.

In the event that circumstances arose where a live ceremony could not proceed, and to ensure that significant members of our community would receive their much-deserved recognition, the Citizen of the Year award presentations (as well as the Kadence Choir's performance of the Australian National Anthem) was pre-recorded before the day. Fortunately the event was able to go ahead and the awards footage wasn't required, however the video of the choir's performance was used twice during the program.

Despite the closed guest list, the intimate nature of the event did not diminish the sense of community pride that filled the beautifully decorated Hewett Centre on Australia Day. To maintain the importance of the involvement of community groups in the celebrations, the Gawler Airfield Squadron Australian Air League cadets performed a Flag Raising Ceremony, Flag March Ceremony, and an Honour Guard. The Rotary Club of Gawler & Light provided the crowd with a nourishing cooked breakfast. Kingfisher Inclusive Café staff were also on hand to greet guests with a cuppa or a fresh fruit juice.



In another first for Light's annual event, the program was live streamed to enable the wider community to connect and feel a part of Australia Day during a time when some felt isolated and unable to participate in social activities. An unexpected but touching benefit emerged, with relatives of the seven Citizenship conferees from all corners of the world able to watch their loved ones as they made their pledge to become Australian citizens.

Light Regional Council congratulates the winners of our 2022 Citizen of the Year Awards:

- **Citizens of the Year Award** – joint winners Maxine Donald (Kapunda) and Jennifer Polley (Wasleys)
- **Young Citizen of the Year** – Elijah Hobby (Hewett)
- **Award for Active Citizenship** – Danny Menzel (Kapunda)
- **Community Event of the Year** – Kapunda & Light Agricultural Society (2021 Kapunda Show)
- **Community Project of the Year** – Amy Paul & Belgravia Leisure (Kingfisher Inclusive Café)
- **Mayor's Inspiration Award** - Mr Bob Ahrens



Left and above: Elijah Hobby - 2022 SA Young Citizen of the Year.  
Photos: asbCreative Photography



## State Citizen of the Year

Light Regional Council is thrilled to announce that our 2022 Young Citizen of the Year, Elijah Hobby, received a State Citizen of the Year Award!

Elijah was presented with the 2022 SA Young Citizen of the Year Award at Government House on Wednesday 30 March 2022. This presentation was attended by Mayor O'Brien.



Mayor Bill O'Brien, Maxine Donald (joint 2022 Citizen of the Year)



Jennifer Polley, Mayor Bill O'Brien (joint 2022 Citizen of the Year)



2022 Young Citizen of the Year Elijah Hobby (middle), with (from left) Joanne Robertson, Aidan (Elijah's mentor), mother Rachel Hobby-Macmillan, and sister Charlotte Hobby-Macmillan



Mayor Bill O'Brien, Danny Menzel (2022 Award for Active Citizenship)



Jacob Young, Mayor Bill O'Brien, Amy Paul, Elijah Hobby (Kingfisher Inclusive Café – 2022 Community Project of the Year)



Janet Hazel, Amanda Gerhardy, Mayor Bill O'Brien, Chris Hutchinson (Kapunda & Light Agricultural Society – winners 2022 Community Event of the Year)



*Bob Ahrens (middle), 2022 Mayor's Inspiration Award winner with Mayor Bill O'Brien (right) and Bill Adams (left)*



*Mayor Bill O'Brien with Light's newest Australian Citizens*

# Property Rating Policy Review

Council's current property rating strategy comprises differential land use rating based on capital values provided by the Valuer-General and a minimum rate. However, there are many alternative options. During the past two financial years significant increases in valuations for the primary production land use (2020/21) and more recently for residential property (2021/22), related to large increases in the market value of property throughout South Australia. This has created challenges for Council because of the redistributive impact when the property values of one land use category are far greater than others.

As a consequence, Council commenced a comprehensive review of its rating policies during the second half of the 2021/22 financial year. This was initiated at an elected member workshop during February. The review comprises of three elected member workshops to discuss property rating principles, the extensive requirements of the Local Government Act, and alternative rating option scenarios. Two successful workshops were held during March and May, which discussed various principles and options. The University

of South Australia was engaged to undertake research related to ratepayer capacity to pay and differential general rating, and will finalise their research paper for presentation to Council during the next financial year.

Council became aware of the very large increase in the value of residential properties during the review period. As a consequence, Council had already taken the opportunity to review the Local Government Act requirements related to 'rapid increases' in property valuations. At its meeting in late June, Council decided to reduce the impact of the increase by reducing the rate in the \$ and offering a rebate to other ratepayers who still were expected to experience large increases in the rates to be paid in the next financial year.

The objective was to finalise a draft rating policy that clearly demonstrates the rating and taxation principles that the Council agrees should be the foundation of the rating system. The aim is to approve the revised policy before the commencement of the 2023/24 budget development process.



Image by Northfolk on Unsplash

# Light Regional Council Ward Boundaries



Following an Elector Representation Review, Council's ward boundaries will change from November 2022



# Your Council

## Vision

Respecting the past, partnering with our community and sustainably creating our future.

## Mission

To be regarded as an exemplary Council that puts the people of Light first, while creating a place that is also welcoming to visitors. Through the services we deliver, we will provide the basis for a community that can grow sustainably, but always within our financial means.

## Core Principles

Light Regional Council is guided by a focus on 'Core Principles' of Growth, Reform, Innovation and Discipline.

## Values

As a Council we will be guided at all times by:

- Foundation values of respect, honesty and integrity
- Showing leadership
- Having a constant awareness of the community we serve
- Our need to be financially viable (through the core principles of Growth, Reform, Innovation and Discipline);
- Striving for quality outcomes, and
- A focus on achieving positive environmental sustainability outcomes from Council's activities.

These values express how the Council operates, lives, breathes and expresses itself through its daily duties.

# Elected Members



**Mayor**  
**Bill O'Brien**

## Committees

- Strategy Committee (Ex Officio)
- Infrastructure Committee (Ex Officio)
- Economic Development Panel (Ex Officio)
- Audit and Risk Committee (Ex Officio)
- Governance Advisory Panel
- Sustainability Working Party (Ex Officio)
- Oldham Street Kapunda Council Working Party
- Legatus Group Board Member
- Voting delegate for the Local Government Association of SA and the Local Government Finance Authority of SA



## Dutton Ward

*Bethel, Kapunda, Allendale North, Hamilton, Hansborough (part), Bagot Well, St Johns, Moppa, Ebenezer, Nuriootpa (part), Koonunga, St Kitts, Truro (part), Stockwell (part)*

## Deane Rohrlach, Deputy Mayor

### Committees

- Infrastructure Committee
- Economic Development Panel (Chair)
- Sustainability Working Party

## David Mosley

### Committees

- Audit and Risk Committee
- Strategy Committee

## Jason Grain

### Committees

- Economic Development Panel
- Sustainability Working Party



## Laucke Ward

*Greenock, Daveyston (part), Seppeltsfield, Marananga, Stonewell, Tanunda (part), Rowland Flat (part), Gomersal, Lyndoch (part), Rosedale (part), Shea Oak Log (part), Kingsford, Roseworthy*

## Peter Kennelly

### Committee

- Infrastructure Committee (Chair)

## Sharron Lewis

### Committee

- Strategy Committee



## Light Ward

*Fords, Linwood, Hamley Bridge (part), Pinkerton Plains, Magdala, Morn Hill, Freeling, Nain, Daveyston (part), Shea Oak Log (part), Templers, Wasleys, Woolsheds*

### Lynette Reichstein

#### Committees

- Infrastructure Committee
- Economic Development Panel

### Mark Frankcom

#### Committees

- Strategy Committee
- Governance Advisory Panel



## Mudla Wirra Ward

*Reeves Plains (part), Kangaroo Flat, Gawler Belt, Hewett, Ward Belt, Reid (part), Buchfelde, Gawler River (part)*

### Bill Close

#### Committee

- Strategy Committee (Chair)

### Samantha Mitchell

#### Committees

- Infrastructure Committee
- Economic Development Panel
- Sustainability Working Party

### Simon Zeller

#### Committees

- Strategy Committee
- Audit and Risk Committee
- Sustainability Working Party

# Elected Member Information

## Elected Member Attendance at Council and Committee Meetings

Meetings held and attended by the Elected Members of the Light Regional Council.

Elected Members	Ordinary Council and Special Council	Strategy Committee	Infrastructure Committee	Audit and Risk Committee	Economic Development Panel	Governance Advisory Panel	Sustainability Working Party	Total Meetings Attended
Mayor O'Brien	17	5	3	6	2	4	3	40
Deputy Mayor Rohrlach	19	-	3	-	3	-	3	28
Cr Close	17	5	-	-	-	-	-	22
Cr Frankcom	8	2	-	-	-	1	-	11
Cr Grain	14	-	-	-	2	-	2	18
Cr Kennelly	19	-	3	-	-	-	-	22
Cr Lewis	17	2	-	-	-	-	-	19
Cr Mitchell	15	-	2	-	2	-	1	20
Cr Mosley	18	5	-	6	-	-	-	29
Cr Reichstein	19	-	3	-	3	-	-	25
Cr Zeller	19	2	-	6	-	-	3	30
<b>Total Meetings held 2020/2021</b>	<b>19</b>	<b>5</b>	<b>3</b>	<b>7</b>	<b>3</b>	<b>4</b>	<b>4</b>	



## Elected Member Allowances

Each Elected Member receives an annual allowance. This allowance is set, prior to the local government periodic election, by the State Government's Remuneration Tribunal.

<b>Elected Member</b>	<b>Annual Allowance 30 June 2021</b>	<b>Annual Allowance 30 June 2020</b>
Mayor	\$59,364	\$58,272
Deputy Mayor (inclusive of Elected Member Allowance and Committee Chair)	\$18,551	\$18,210
Elected Member (inclusive of Elected Member Allowance and Committee Chair)	\$18,551	\$18,210
Elected Member	\$14,841	\$14,568

## Elected Member Training

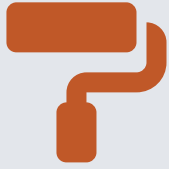
Council allocates funds for its Elected Members to attend conferences, training and development sessions, each year. This ensures that the elected representatives of the region are kept abreast of developments occurring within the local government sector and ensures compliance with the local government training standards.

During the 2021/2022 financial year, Elected Members attended a range of forums, conferences and workshops including:

- Rating Policy Workshops
- Elected Member Workshop
- Training – reforms to the ICAC Act and the Local Government Act
- Local Government Association of SA Annual General Meeting and Conference
- Legatus Workshop - Local Government Regional Workshop Needs

# Community Services and Programs

What Light Regional Council does to make the region a great place to live, work and play.



## Maintenance of Community Halls and Facilities

Town Institutes, Hewett Centre, Kapunda RSL, Men's Shed, Herald Printing office, Kapunda Kindergarten.



## Services for the Aged and Disabled

Provide home maintenance and support services through the Barossa & Light Home Assist Scheme.

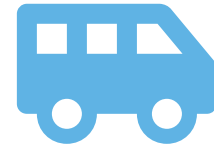
## Children and Youth Services

Providing programs and services for young people, including self-development opportunities, immunisation programs and youth sponsorship.



## Community Transport

Services to assist those in the community without access to transport, such as the aged and younger disabled residents.



## Library Services

Three branch libraries plus outreach locations. Programs and resources to support lifelong learning, literacy, social connectivity and skill development.



## Community Development

Grant and sponsorship programs, community advice, advocating for the health and wellbeing of the community.

## Cultural and Heritage

Kapunda Museum and Community Art Gallery. Grant funding under the Heritage Incentive Scheme to owners of local heritage places.



## Parks, Gardens and Recreation Facilities

Planning, planting and maintenance of reserves, ovals, and gardens. Maintenance of the Kapunda Swimming Pool.



## Economic Development

Economic development plan, encouraging investment in the region to support the agribusiness and tourism industries.



## Street Lighting

Maintaining existing public lights and installing new lighting, including reserve lighting, sports field, court and car park lighting.



### Public Health

Regulating food safety, vermin control, waste-water management in Kapunda, Freeling, Greenock, Roseworthy, and Neil Ave in Nuriootpa.



### Infrastructure and Asset Management

Maintenance of bus shelters, cemeteries, footpaths on local streets, shared use paths, and sealed, unsealed and unformed roads.

### Tourism and Events

Accredited Kapunda Visitor Information Centre, visitor experience, event promotion, and website [lightcountry.com.au](http://lightcountry.com.au)



### Planning and Development

Provision of planning and building related services, ensuring compliance with development legislation.



### Compliance and Parking

Dog and cat management, nuisance and litter control, permits for fires and burn-offs, parking enforcement.



### Emergency Planning

Provide advice to residents on fire risk management, local and zone emergency management plans.

### Street Scaping

Planning, planting and maintenance of verges and streetscapes. Street tree planting, maintenance and weed control. Emptying of public bins.



### Waste Management and Recycling

Domestic kerbside collection, hard rubbish, e-waste, litter control, illegal dumping and street cleaning.



### Stormwater Management

Stormwater drainage within the townships is monitored and maintained to prevent flooding.



### Corporate Services

Financial and risk management, HR, organisational development, technology, records management, Council and Committee support.



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## Goal 1 - Community

*Council supports the community by assisting with initiatives which promote social inclusion, provide access to lifelong learning opportunities, and services that improve the health and wellbeing of the community.*

This was achieved by:

- Supporting the community with their digital literacy needs
- Creating opportunities for social connectivity
- Progressing Council's Reconciliation journey
- Providing up-to-date facilities for the community to use and enjoy
- Raising awareness of the disability inclusion strategies
- Improving internal systems to create a better experience for customers.

Objective	2021 / 2022 Actions	Status
1.1	Engagement in Boundary Reform matters as required, including any Inquiry instigated by the South Australian Local Government Boundaries Commission.	O
1.2	Developing a program to identify, foster and develop the next generation of community leaders.	O
1.3	Undertake the next component of the Barossa, Light and Lower Northern Region Public Health and Wellbeing Plan (RPHWP).	C
1.4	Identify opportunities and engage with education providers, to facilitate connections between existing high school and tertiary education providers, proposed facility providers, land developers and other stakeholders as appropriate.	C
1.5	Increase in delivery of lifelong learning and social engagement programs through Council's library and community development services.	C
1.6	Deliver ongoing improvements in technology to remain current, secure and ultimately improve service delivery.	S
1.7	Increase opportunity for attendance at Council's Ordinary meetings, to improve community awareness and engagement.	C
1.8	Staff competencies are maintained in alignment with evolving roles and legislative changes.	C
1.9	Deliver ongoing improvements to Council's website, and other social media to connect and communicate with the local community effectively and efficiently.	O
1.10	Engage State Government regarding future public transport for Roseworthy Township Expansion (RTE), via RTE Infrastructure Taskforce.	C
1.11	Progress the development of a Reconciliation Action Plan.	O
	Amendment of the Road and Place Naming Policy to incorporate Indigenous names in recognition of the Traditional Owners of the area and its history.	O
1.12	Identify further opportunities for community management of key facilities and/ or programs.	C
	Deliver Council's program of works specifically as they relate to the community facilities maintenance and upgrade of community facilities.	C
1.13	Design and implement programs that respond to the community's identified requirements (e.g., youth development, skills training, digital literacy, and emergency management training).	C
	Targeted marketing and promotional strategies to raise awareness and use of library services and facilities.	C
1.14	Council can effectively respond to emergency events.	C
1.15	Continue to support the Local Government Functional Support Group (LGFSG) and be available for emergency events when required.	C
	Implement blackout protection for the FARM Centre to enable emergency refuge/recovery centre functionality in accordance with an approved Business Case.	C

**C** Completed **SC** Substantially Completed > 75%

**PC** Partially Completed 50-75% **S** Started <50%

**O** Ongoing **D** Deferred

## Digital Literacy for Seniors Program

Council is committed to supporting every resident through all stages of life. With a successful grant funding application, we have been able to support our senior residents with their technology education needs. Delivered through the Library Service and with funding from the Office for Ageing Well, members of the Kapunda Senior Citizens Club have learned many new skills during the Digital Literacy for Seniors Program. They have been eager to learn at their twice monthly technology sessions with topics ranging from the basics of how to use a computer, smartphone or tablet, to online shopping and safety. There has been something for everyone, with courses designed to teach people skills they can continue to apply in their everyday activities.

By building their digital skills, our seniors can live a more independent lifestyle and stay connected with family members that may have moved away for work, education or family. This was particularly relevant during the COVID-19 pandemic and the restrictions that were in place at various times. They even had the opportunity to travel and explore the world online using smart tablets and the internet. Travel restrictions made it more difficult to get out and explore in person, but they made light work of it as they learned about 'armchair travel'. There were visits to The Louvre in Paris, the forests of Borneo, and the

historic ruins of Rome all from the comfort of their own chairs. They also visited the Sydney Opera House and even explored closer to home, around Kapunda and the rest of the Light Region. It was an enjoyable experience and something the group had never done before.

Building digital skills within the older community has a range of benefits, including:

- Creating a more independent lifestyle, allowing greater interaction with other community members and those outside of their home region
- Increasing digital safety when engaging with online services
- Allowing independent access to government and non-government services
- Enhancing the contribution they can make to family and the community in general through online forums and chats
- Staying connected with distant family members that may have moved away for work purposes – enabling them to build and maintain links they may not otherwise be able to do because of COVID-19 restrictions, or their general inability to travel because of physical limitations.



*Kapunda Senior Citizens - Office for Ageing Well Program*

## “Once Upon a Story Trail” Commemorates ANZAC Day in Freeling

Following the success of the ‘Once Upon a Story Trail’ initiative first developed in 2020, a new trail was developed to commemorate ANZAC Day in 2022. Each page from the book “Lest We Forget” written by Kerry Brown and illustrated by Isobel Knowles, was printed onto metal signs and these were placed in ANZAC Park, Freeling in April 2022. This trail, supported by the local RSL, was a poignant display and helped build a connection between residents and visitors of all ages by providing discussion opportunities whilst also remembering the importance of ANZAC Day.



Once Upon a Story Trail ANZAC Park, Freeling

## Hewett Centre is a Winner On All Fronts - Local, State and National!

- 2021 Winner Brides Choice Awards – Wedding Caterer of the Year (Staff member and Contractor)
- 2021 Top 5 Brides Choice Awards – Wedding Venue Planner
- 2021 Winner SA – Wedding Venue, Community Hall category
- 2021 Winner National - Wedding Venue, Community Hall category
- 2022 Winner Light Regional Council - Australia Day Young Citizen of the Year (Volunteer Elijah Hobby)
- 2022 Winner South Australia - Australia Day Young Citizen of the Year (Volunteer Elijah Hobby)
- 2022 Winner Light Regional Council – Australia Day Community Project of the Year (Kingfisher Inclusive Café)

Built in 2011, the Hewett Centre is managed on behalf of Council by Belgravia Leisure. It is a credit to its management team for introducing amongst other things, the *Kingfisher Inclusive Café*.

Restrictions were imposed due to the COVID-19 pandemic, and like many businesses, they were faced with numerous challenges.

Along with challenges, adversity can also present many opportunities.

With Council working with Belgravia and a greater integration with Council’s Library Services Team, there has been an expansion of services and community programs offered at the site with this work continuing.

The recent awards are attributed to the increase in popularity of the function and event space and testament to the hard work of Belgravia staff and volunteers. Council is looking forward to building on this momentum and popularity.

## Reconciliation Journey

Light Regional Council is taking early steps towards its Reconciliation journey, through the establishment of relationships with representatives of the Ngadjuri and Kurna Traditional Owner Groups, along with preparation of a draft Reconciliation Action Plan (or Reflect RAP). A number of Council staff attended Cultural Immersion Workshops delivered by Ngadjuri Traditional Owners at Nuriootpa in May 2022, with some staff also attending two Kurna Repatriation Ceremonies at Wangayarta

(Smithfield Memorial Park) in December 2021 and June 2022.

Elected Members and Council staff have welcomed the opportunity to collaborate with neighbouring Councils on Reconciliation activities and events, including participation in monthly Reconciliation Barossa meetings, and support of the Clare NAIDOC event on 29 January 2022.



*Mayor Bill O'Brien giving the closing speech at the Ngadjuri NAIDOC event, held in Clare, on behalf of the Councils, whose regions include the Traditional Lands of the Ngadjuri People.*



*Light Regional Council staff at the second Kurna Repatriation Ceremony at Wangayarta, Smithfield Memorial Park, on 28 June 2022. Photo credit: Johnny von Einem / City Mag.*



## 2021 Mayoral Youth Awards

Light Regional Council is proud to acknowledge the outstanding efforts of Year 12 students attending Kapunda High School and Xavier College, through the annual 'Mayoral Youth Recognition Award for Educational Achievement'. Students who have displayed consistently high academic results, along with the demonstration of positive values through their commitment to school and community, are eligible for selection for the award.

Three Year 12 students (two from Kapunda High School and one from Xavier College) received the 2021 Mayoral Youth Recognition Award for Educational Achievement.

Mayor Bill O'Brien presented the 2021 Mayoral Youth Recognition Awards for Educational Achievement to Year 12 Kapunda High School students Taya Dabrowski and Owen Matz on Monday 6 December 2021 at the Kapunda High School Presentation Night.

After a delay in holding their all-school assembly for 2022, the 2021 Mayoral Youth Recognition Award for Educational Achievement was presented to Year 12 Dux Keeley Menadue by Mayor Bill O'Brien on Thursday 7 July 2022 at the Xavier College Opening of the School Year Assembly.



Owen Matz, Mayor Bill O'Brien, and Taya Dabrowski (Year 12 Kapunda High School)



Keeley Menadue (Xavier College Dux of 2021)  
with Mayor Bill O'Brien

## Supporting Community Connections

The community rooms at both the Kapunda and Freeling libraries continued to be a valuable resource for residents and service groups within the region. While predominantly used to facilitate regular library programs, from Wiggle & Giggle and Playtime sessions through to adult digital literacy sessions, or simply a quiet study space for the community, the last 12 months has seen an increase in requests for use of the space by external service providers.

These spaces have helped to facilitate local connections with service providers including Carers SA and Barkuma Disability Support Services, supported collaboration opportunities for home schooling families, provided an area for community consultation drop-ins for Council, and a meeting space for community groups.

## Library Deliveries to Residents



*'Library to Your Door: Drop and Wave' delivery at Wheatfields Inc, Freeling*

Creating and developing services that focused on supporting the vulnerable in the community remained a key focus. Relationships with the aged care facilities within our region were strengthened and processes developed to ensure that even during times of individual facility lockdowns, library materials were delivered to those members of our community.

Many of our community were also in and out of isolation in their homes due to COVID-19 or other health and well-being issues. The 'Library to Your Door: Drop and Wave' service continued to be available across the region and deliveries of library materials were dropped off to the homes of community members as requested.

Providing this support during periods of isolation helped, in a small way, to ensure some normality was maintained and there was a connection to the wider community.

### One-to-One Digital Literacy Assistance

As a result of the pandemic and a reliance on digital services, there has been increased demand for residents in the community requiring help with their digital accessibility needs.

The library team has adapted and diversified skillsets to assist community members to install applications on their phones or devices, to access vaccination records or upload certificates.

Word spread throughout the community, with the library service continually being recognised as a place to seek help to download vaccination certificates, access MyGov information, complete passport applications and various other enquiries.



*COVID Certificate installed on phone*

This help resulted in community members having the required proof to visit family in aged care facilities, knowing how to sign in using QR code technology, and the opportunity to feel safe and inclusive in the changing environment.

In the last 12 months there were more than 2500 minutes of one-to-one digital literacy assistance

provided to the community, in addition to the regularly held digital literacy sessions.

## Intergenerational Creative Sessions

Creative Craft sessions were developed further to help community members reconnect not only with the wider community, but with their family generations. Intergenerational sessions were introduced so that grandparents, parents, caregivers, and children were able to work and chat together whilst making their creations.

The timing of the programs to include the weekends at the Kapunda Library provided opportunities for whole families to participate, resulting in many wonderful creative pieces being produced during the lively sessions.

After completing their projects, the participants had the opportunity to explore the library collections onsite, or to browse the selection of materials that had been taken along to outreach locations in Hewett, Roseworthy and Wasleys.



*Intergenerational tie-dye session at the Hewett Centre*

Feedback from the participants demonstrated the appreciation from the community in having these opportunities to reconnect and learn together.

Feedback from participants has included:

- “I really enjoyed the opportunity to come alongside my children and do something we all can enjoy together.”
- “I loved that everyone was able to participate, from 3 years old - 65 years old and create something beautiful and unique.”
- “The workshops are an excellent way to try new crafts and meet more people from the community. Very important thing for new people that have moved to the area.”
- “A wonderful opportunity to explore craft, get to know the community and resource new library books.”
- (An opportunity for) “Companionship and learning a new skill.”

## GOLDIES Program for Seniors

Light Regional Council received two grants under the Office for Ageing Well’s Age-friendly SA funding program to deliver a range of activities for Seniors in the region.

The GOLDIES (Growing Older Living Dynamically Independently Empowered Savvy) – Living My Best Life in the Light project focused on three primary wellbeing activities:

- Bus trip to the Catalyst Foundation’s 2021 Disability Ageing & Lifestyle Expo
- Gardening skills workshops
- Mindset for Life program (an introductory session, plus three 3-hour sessions core program)

On 14 October 2021, eleven people including seniors, diversional therapists and Council staff travelled by bus to the Catalyst Foundation’s #MyLifeChoices Disability, Ageing and Lifestyle Expo at the Adelaide Showgrounds. Feedback from those who attended suggests they found the Expo beneficial.

- “We were surprised at the huge range of services and information for older people in the one place”
- “The atmosphere at the Expo was great, I enjoyed the bus trip seeing all the crops growing and the new housing developments in the region”



- “It was great going on the bus and not having to drive to Adelaide and find a parking spot”

The gardening skills workshops and the Mindset for Life program are scheduled to be held during July and August 2022.



GOLDIES visit to the Disability, Ageing and Lifestyle Expo

## Light Regional Farm and 4x4 Expo in Freeling

The Library Services team took the opportunity to venture beyond the walls of the library buildings and set up a stall at the Light Regional Farm and 4x4 Expo in Freeling on the 25 and 26 of March 2022. It was an opportunity to not only promote the library service but also wider council services.

The library stand was popular with children (and adults) keen to take part in the badge making activity (with more than 300 unique designs created), while others took advantage of the shaded space to rest, chat or learn about other services available in the Light Region.

## Community Corner at 2021 Kapunda Show

Council staff enjoyed the opportunity to attend local events and have a chat with residents and visitors about Council’s services and programs. Council set up their free badge making activity

for children at the 2021 Kapunda Show, and gave out creative and healthy gifts for the Copper Trail show bag activity (crayons and fruit).



Council staff promoting the free badge-making activity

Library Statistics	
<b>34,447</b>	Visits to the Library Service
<b>38,820</b>	Loans (physical items)
<b>3,257</b>	Library program participants
<b>2,500+</b>	Minutes of one-to-one digital literacy sessions
<b>414</b>	Library program sessions
<b>605</b>	Library Facebook Page followers
<b>517</b>	Films streamed through Kanopy

## Barossa & Light Community Transport and Barossa & Light Home Assist Services

<b>1,315</b>	Passenger trips
<b>57</b>	More trips than previous year
<b>899</b>	Service hours for domestic assistance and home maintenance services
<b>61</b>	Less service hours than previous year

## Improving Public Health – Covid-19 Vaccination Rates

Following concerns raised in the media that the rate of first Covid-19 vaccination for the Light region was significantly under the national and state target of 80% (Light was recorded at 70.3% as at 7 November 2021), Council staff negotiated with SA Health to have mobile vaccination clinics come to the region.

More than 260 adults received their Covid-19 vaccination from four mobile clinics held at the FARM Centre in Freeling on 30 November and 21 December 2021, 1 February and 25-26 March 2022.

## Youth Incentive Scheme



Poppy Kelly - Youth Incentive Scheme - Photo: Chris Kelly

During 2021/2022, \$900 was distributed to four successful recipients of the Youth Incentive

Scheme program to support their participation in local, interstate and overseas activities. After the cancellation of interstate and overseas junior sporting competitions during 2020-2021, Council was pleased to see an increase in applications made to the Scheme. Activities supported included two young people travelling to the United States for Inline Hockey, and trips to Canberra for Tennis and Rugby.

## Youth Leadership Workshops

Each year Council offers sponsorship for students and teachers from six Primary Schools, Kapunda High School, and Xavier College to attend workshops where students learn about the responsibilities of being a leader. Schools can choose to attend either the Halogen or GRIP Youth Leadership conferences held in Adelaide during March or hold in-school leadership activities.



Youth Leadership Workshop - Photo: Kapunda High School

Ten senior students and two teachers from Xavier College attended the Halogen National Young Leaders Day on 9 March. Eight senior prefects from from Kapunda High School attended the GRIP Student Leadership workshop on 10 March. Student feedback suggested they enjoyed the conference and gained knowledge on how to lead others and encourage others to get involved.

## Operation Flinders

Each year, Council supports three students from Kapunda High School to participate in an Operation Flinders Exercise to Yankaninna Station. The Operation Flinders Program has

been designed to provide an opportunity for young people facing challenges in their lives to experience personal development, and creates pathways to wellbeing and life success through adventure therapy.



Operation Flinders - Photo: Kapunda High School

During June 2022, ten Year 9 students from Kapunda and Nuriootpa High Schools travelled by bus to spend eight days camping in the Flinders Ranges. Students hiked a total of 100 kilometres over the eight days, carrying all their camping gear, food and equipment with them. The students learned to work as a team, cooking their own meals and facing conditions that challenged their comfort zones.

## Disability Access and Inclusion Action Plan

A legislative requirement of the State Disability Inclusion Act 2018, Light Regional Council has a Disability Access and Inclusion Action Plan (DAIP). The aim is to improve access and inclusion for all, and to ensure Council's actions will directly address mandatory priorities within the State Plan.

A number of Council staff have undertaken Disability Awareness training from the LGA in partnership with JFA Purple Orange. This training will be rolled out over time to include all Council staff, Elected Members, volunteers and contractors. Selected staff have participated in a range of other disability-focused awareness training, including use of Easy English, improving

online accessibility, and a Young Leaders Program.

## Inclusive Circus Skills Workshops

Lolly Jar Circus visited the Light region on 7 October 2021 with a series of inclusive circus skills workshops. The All-Abilities workshops were funded by the Department of Social Services and were inclusive of all children or young people aged 5-18 years, including those living with disability. Over 50 children enjoyed the opportunity to learn new skills and make new friends during the sessions.

Thanks to Kapunda Primary School for allowing Council to hold the workshops at their gym, and



Lolly Jar Circus poster (above) and presenters (below)

for the use of their equipment, during the school holidays.



## Mock Interview Program – Year 10 Kapunda High School

In November 2021 Council's Organisational Development Manager supported the annual Kapunda High School Mock Interview program.

As part of their Personal Learning Program subject, Year 10 students are required to prepare a resume and submit a cover letter for an advertised job. The students then attend a 'mock' interview with a volunteer from the local business community and are assessed on their presentation and how they market themselves at interview.



*Kimberley McWaters interviewing job candidates during the 2021 Mock Interview Program at Kapunda High School*

Feedback from the students says it is a realistic and beneficial exercise to help prepare them when searching for future employment opportunities.

## Suicide Prevention Network

Light Regional Council supported Wellbeing SA and the Office of the Premier's Advocate for Suicide Prevention, to hold a Suicide Prevention Forum at Kapunda Bowling Club on 15 November 2021. Eighteen people attended the forum, with eleven registering their interest to be involved in a Suicide Prevention Network in the Light region.

Wellbeing SA held the first meeting to establish the Light Suicide Prevention Network in Kapunda on 27 April 2022, with seven people in attendance.

## Rotary Young Driver Awareness Program

The combined Rotary Clubs of Barossa and Light collaborated to deliver the Rotary Young Driver Awareness (RYDA) Program in Nuriootpa during September 2021. The RYDA program has been designed to challenge young people on how they think about road safety, with the aim of creating a foundation for safe road use throughout their lives. Year 10 and 11 students from Kapunda, Nuriootpa, and Eudunda secondary schools, and Faith Lutheran College participate in the annual RYDA program.

Council's Community Development Officer supports the RYDA program by presenting 'The I in Drive' session, which explores how a student's personality risk profile shapes the type of driver they are likely to be. Rotary Club of Kapunda members contribute volunteer support for the program, leading groups of students to the different workshops throughout the day. The program also exposes students to the benefits of volunteer participation for local service clubs and how they make a difference in the community.

## Community Development Grants Program

During 2021/2022, Council's Community Development Grants Program distributed \$6650 to seven applicants to support a variety of

community-led projects. Community groups have improved their facilities through the purchase of:

- Storage and seating solutions
- Heritage signage
- Fire-fighting trailer
- Automated External Defibrillator (AED)
- Equipment for an inclusive micro-shop
- A cultural mural in collaboration with Ngadjuri Traditional Owners



Successful grant recipient Kapunda Kindergarten – Ngadjuri mural project  
Photo: Abby Walker-Schwartz.

## National Volunteers Week 2022

Council is grateful for the many and varied ongoing contributions of volunteers across the Light region.

To acknowledge National Volunteers Week, Volunteering Barossa and Light “Thank You Volunteers” banners were on display during May 2022 across the communities of Kapunda, Freeling, Greenock, Roseworthy, Wasleys and Hewett.

Invitations were sent to individuals, service clubs, community groups and sporting clubs across the Light region to attend a morning tea celebration at Kapunda Bowling Club on Thursday 19 May in recognition of their efforts for their community. While the theme for National Volunteers Week 2022 was ‘Better Together’, local volunteers were reminded that they are an ‘essential piece’ who make the Light region a great place to live (volunteers were gifted a suitably stamped biscuit). Thanks Volunteers!

## Accredited Youth Training

Light Regional Council, in collaboration with Town of Gawler, offers a range of accredited training courses for young people (aged 14 to 25 years) to improve their ‘work ready’ skills and personal development during the school holidays.

A limited number of training courses were offered during the period July 2021 to June 2022, with several courses cancelled due to instructors being unavailable. Six young people participated in the following accredited training to June 2022:

- Provide First Aid
- Prepare to Drive (learners permit)

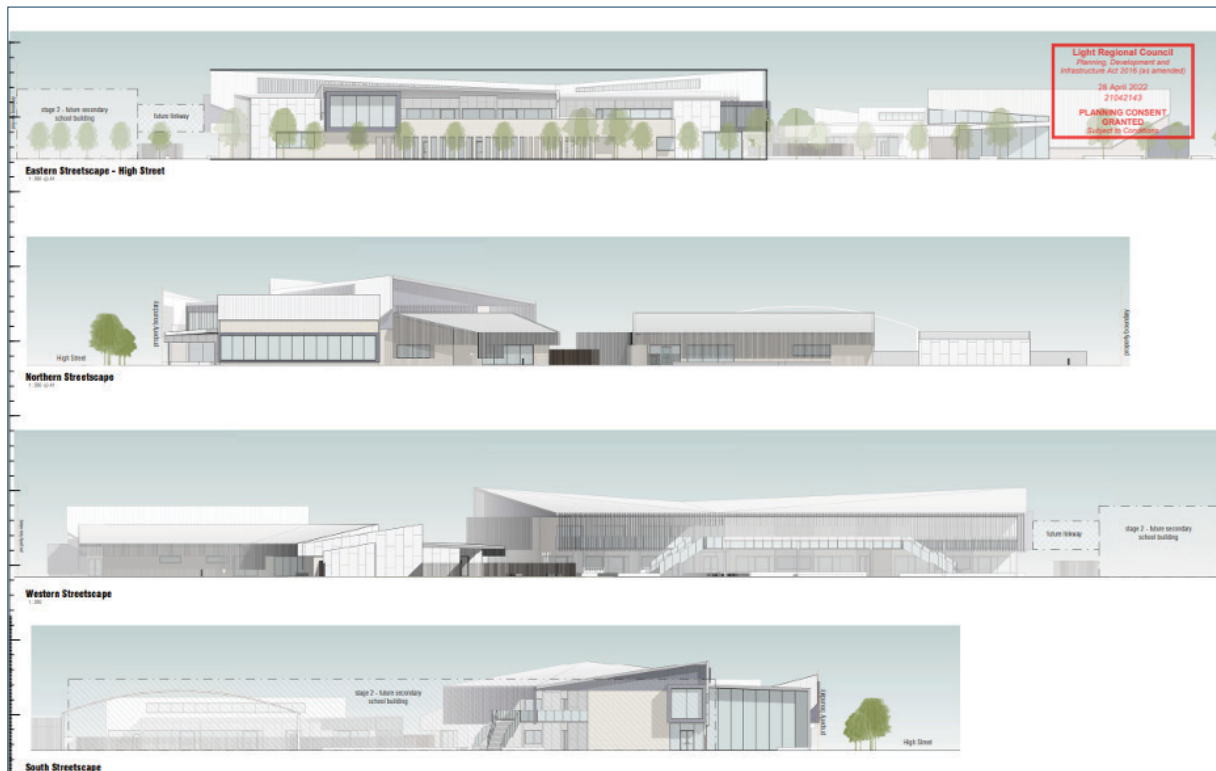
From the initial pilot in October 2018 a total of 66 young people living in Light Regional Council have participated in the skills development program.



National Volunteers Week



## Trinity College at Roseworthy



Trinity College will soon start construction on land within the St Yves Estate with approval granted during the reporting period. The school will cater for Stage 1 which will accommodate 416 students, an Early Learning Centre for 60 children and create job opportunities for up to 60 full time staff. The school is expected to open in February 2024.

Numerous tourist accommodation applications have been submitted over the last two reporting periods with a number of the developments now under construction or finalised. These include 'The Barns of Freeling' silo accommodation and the Kingsford Homestead expansion.

The transition from the *Development Act, 1993* to the *Planning, Development and Infrastructure Act 2016* has presented challenges and staff have worked diligently to update processes and align application assessments with the correct legislative pathway (as applications lodged in the Council area prior to 19 March 2021 continued under the *Development Act, 1993*) whilst also allocating time to train in the new *Planning, Development and Infrastructure Act 2016* system to assist with a seamless transition.

## System Improvements

Information management (IM) and information communication technology (ICT) have become an important source of innovation and improvement of efficiency for many of Council's services. The Information Services Strategy and Operating Plan (ISSOP) outlines the key deliverables in alignment to Council's strategic objectives i.e., 1.6 and risk mitigation.

Over the last year, key accomplishments have been the introduction of a new Electronic Document and Record Management System and SmartForms Solution delivering automated business processes. These initiatives have improved the user experience, efficiency, and effectiveness of service, but have also seen Council claim three awards at the Local Government Information Technology Awards for Technology Excellence: Excellence in Information Management, Excellence in Employee Experience and South Australian Achievement of the Year; demonstrating how a regional council can lead the way in this space.



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## Goal 2 – Environment

*Council supports the goal of creating a place that values its natural environment, develops sustainable strategies, and manages environmental impacts by implementing practices that preserve areas of environmental diversity.*

This was achieved by:

- Developing an Environmental Sustainability Strategy and Action Plan
- Participating in the South Australian pilot of the Regional Recovery Exercise Program
- Planning for improved open spaces and cycle trails for residents and visitors to enjoy
- Identifying and marking key biodiversity road verge sites for protection.

Objective	2021 / 2022 Actions	Status
<b>2.1</b>	Replacement of mechanical plant as required (such as pumps and air conditioners) with new equipment using energy efficiency inverters, direct drive, heat pumps or other energy reducing technologies.	<b>C</b>
	Upgrade of Freeling Wastewater Treatment Plant to improve water quality thus providing opportunity for water reuse in our parks and gardens.	<b>C</b>
	Prepare a Sustainability Strategy with updated Sustainability Policy and accountable actions in accordance with an approved Business Case.	<b>C</b>
<b>2.2</b>	Installation of solar panels and/or battery systems to produce and store green energy, reduce energy costs, and reduce carbon emissions.	<b>C</b>
<b>2.3</b>	Application of grant funding opportunities to improve and develop open space and community facilities.	<b>O</b>
	Progress the 'Cycling to Economic Recovery' project in accordance with the Project Plan and Business Case, subject to receiving successful grant funding through the Building Better Regions Round 5 program.	<b>O</b>
	Complete the Open Space, Sport and Recreation Strategy in accordance with the approved Business Case.	<b>O</b>
<b>2.4</b>	Implement identified actions from Stormwater Plans, securing co-investment from Stormwater Management Authority wherever possible, as part of hazard management.	

**C** Completed **SC** Substantially Completed > 75%  
**PC** Partially Completed 50-75% **S** Started <50%  
**O** Ongoing **D** Deferred

## Light Turns Green

Light Regional Council is not just talking about sustainability – it has now developed a plan for action.

The *Environmental Sustainability Strategy and Action Plan* covers five themes: climate, energy, waste, water, and landscapes. Knowing that success is addictive, we've been working hard with Council to make sure this plan is full of actions that deliver multiple benefits for the community, economy and environment.

Some opportunities that will have multiple benefits for the region include:

- Climate: planting more trees in townships will cool urban spaces, support biodiversity, enhance amenity, improve air quality and absorb carbon dioxide
- Energy: investing in more renewable energy generation on Council buildings will reduce

both electricity bills and greenhouse gas emissions

- Waste: supporting the community to recycle more will reduce waste to landfill and associated greenhouse gas emissions, reduce the costs of Council's kerbside waste collection and provide opportunities for local green industries
- Water: increasing stormwater capture and reuse will reduce harmful flows into our natural waterways and marine environments, as well as increase soil moisture and reduce reliance on mains water
- Landscapes: supporting private landowners to plant native vegetation can protect crops, improve crop pollination and provide corridors for wildlife movement.

These co-benefits mean that giving the green light to sustainability in Light Regional Council just makes sense.



*Council's Horticulture Team member maintaining Kapunda Town Square*

# Statement of Sustainability

Downer is proud to have partnered with

## Light Regional Council

on the BRPG 006-2018 – Surfacing of Sealed Roads – FY22

utilising sustainable asphalt, reducing impacts on the environment.

# 69.6

tonnes CO<sub>2</sub>-e  
was saved

through the use of sustainable asphalt mixes including **Reconophalt** in lieu of traditional hot asphalt.

Equivalent to

# 28.7



cars off the road



This report presents results from a "Cradle to Gate" Life Cycle Assessment (LCA) intended for direct, business-to-business communication. The calculation methods follow the international standards for LCA (ISO 14040:2006 and 14044:2006). Cars off the road has been calculated using the Green Vehicle Guides average CO<sub>2</sub>-e emission of 184g/km.



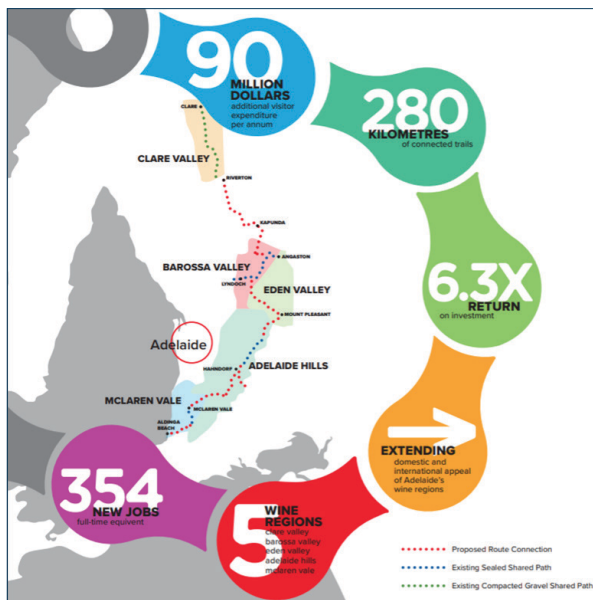
## Cycling to Economic Recovery

Council lodged a grant funding application into the Australian Government’s Building Better Regions Fund program for the Tanunda to Kapunda leg of the Great Australian Wine Trail. Notification on the grant funding application is yet to be received.

The Great Australian Wine Trail will be globally recognised as Australia’s signature gastronomic cycling experience based around South Australia’s world class wines, culinary excellence, heritage towns and villages, and iconic landscapes.

The Tanunda to Kapunda leg will consist of:

- 15 km premium experience sealed trail between Tanunda and Greenock, via Seppeltsfield and Marananga
- 18 km nature experience connecting Greenock to Kapunda via a gravel travel on quiet country backroads
- Swann Path southern extension from Davidson Reserve to Bethel Road in Kapunda via a sealed path along the disused railway corridor.



Other than the shared path itself, infrastructure will include shelters, water refill stations, and picnic tables, with branded and interpretive signage along the way. Further activation of the railway corridor is planned to anchor cyclists in Kapunda for longer, involving silo art (painted

murals and light projections) and restoration of the historic Goods Shed and surrounding landscape beautification for community space.



Swan Path Upgrade (northern)

## Roadside Marker Site

Council rolled out a Roadside Marker Site program which covers 100 high biodiversity road verge sites across the Council region. These conservation sites were selected from two major studies into the best roadside remnant vegetation areas, and which are worthy of special attention and protection. The sites are marked with an RMS sign which serves to warn road construction crews and adjoining property owners of the need to take care when undertaking works in the vicinity.

## KESAB Waste Education

During 2021 - 2022 KESAB engaged with the Light Regional Council community to deliver a number of waste and recycling-focused education workshops and activities with community groups and primary schools, with a focus on educating people on how they can reduce waste and increase sustainability.

A total of 23 sessions were delivered to 564 students at four primary schools during November 2021 and May 2022. School education workshops included Beeswax Wraps, Papermaking, a Recycle Relay, and a Composting and Worm Farm session with Kapunda Primary School students which was held at the Kapunda Community Garden.



Alan Shepherd KESAB Waterwise Gardening workshop Nov 2021

KESAB staff were on hand to answer questions about recycling, explain the best use of Council's 3-bin system (red, yellow, and green), and give out compostable bags for kitchen waste bins at the Kapunda Show on 30 October 2021.

Kapunda Community Garden played host to a Waterwise Gardening information session on 10 November 2021. Alan Shepherd from KESAB gave out lots of tips and tricks to reduce water use in the garden, which was well-received by those present. This was followed by a 'Which Bin' workshop where people could test their understanding of which items go in the red, yellow and green bins.

KESAB held a community education information stand at the Freeling Recreation Park on 23 April 2022. The face painter was kept busy painting food waste-inspired designs, children enjoyed playing the mini 'Which Bin' game, while parents spoke with KESAB staff about a range of waste and recycling topics.

## NRRA Barossa Zone Recovery Exercise

On 26 May 2022 selected Council staff gathered at the Hewett Centre to take part in a pilot recovery program to help prepare for a more coordinated recovery from local disasters.

The Barossa Emergency Management Zone (consisting of Light Regional Council, Adelaide

Plains Council, The Barossa Council, and Town of Gawler) were chosen to host the South Australian pilot of the Regional Recovery Exercise Program, an initiative of the National Recovery and Resilience Agency.

The pilot discussions gathered crucial local information about the impacts and consequences across short, medium, and longer-term recovery, including considerations on infrastructure, economic, social and environmental domains.

Findings from the pilot exercise will contribute to the development of a National Recovery Exercising Toolkit, which will include practical guidance and specialised resources to support the development of recovery-focused scenarios, target local recovery priorities, and inform ongoing planning.

## Clean Up Australia Day

Light Regional Council acknowledges the efforts made by two local groups to tidy up their towns. Clean Up Crews at Wasleys and Seppeltsfield donned their gloves and fluoro vests on Sunday 6 March 2022 to tackle the trash along the roadsides. Special mention to the Seppeltsfield Road crew who celebrated their 20th consecutive Clean Up Day!

Council supported the groups with trailers and traffic management, to ensure the safety of volunteers cleaning up roadside verges.



Seppeltsfield Road Business Alliance volunteers on Clean Up Australia Day 2022  
Photo: Seppeltsfield Road Business Alliance



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## Goal 3 – Investment

*Council supports investment in the region by assisting with initiatives which deliver quality infrastructure, promote local agriculture and tourism industries, and investigate opportunities to strengthen the region's economy.*

This was achieved by:

- Upgrade to key infrastructure to improve freight and tourism routes
- Launching an investment attraction website
- Developing the Light Country destination brand
- Supporting regional development.



Objective	2021/2022 Actions	Status
3.1	Complete the Investment Prospectus for the Drover's Encounter project and approach the market to register investor interest.	C
	Deliver Year 1 of Council's 4 Year Capital Renewal Program and the approved component of the Light Stimulus Program.	C
	Advocate for a regional water scheme to sustain and increase water supply for primary industries and urban areas in the region.	C
3.2	Ongoing support from the Roseworthy Township Expansion Taskforce.	O
3.3	Identify and apply for alternate grant funding opportunities for the approved Light Infrastructure Stimulus Program.	C
	Investment attraction website to promote investment opportunities and Economic Development services provided.	C
3.4	Facilitate diversification activities to improve on farm profitability.	O
3.5	Ongoing advocacy for additional public transport provision in line with new growth.	O
	Complete survey of critical disused railway corridors to define the opportunities for future public transport.	O
	Engagement with and advocacy on behalf of the agriculture industry with respect to freight movements of farm produce.	O
3.6	Progress a project to develop a 'destination brand' for tourist attractions located outside of the Barossa Geographical Indication Zone, to fill a known 'gap', provide a complementary point of differentiation and extend visitor stays in the region.	C
3.7	Engagement with regional partners.	SC
	Development of effective marketing campaigns and strategies to highlight the region's varied offerings.	SC
	Enlivening interest in the region, its history, its narratives, and the experiences it offers.	SC
	Promoting the region through events aimed at showcasing the region's strengths and hospitality.	SC

**C** Completed **SC** Substantially Completed > 75%

**PC** Partially Completed 50-75% **S** Started <50%

**O** Ongoing **D** Deferred

## Gerald Roberts Road Bridge



*Gerald Roberts Road Bridge*

Gerald Roberts Road runs through the western ridge of the Barossa and provides a strategic transport link from the Adelaide Hills through to the heart of the Barossa and the iconic Seppeltsfield Road. When Council was faced with the renewal of a floodway through the Greenock Creek, it was clear that much more than a floodway was needed to cope with the increasing traffic being drawn to this area. A cost-effective solution that provided year-round access was needed.

Asset renewal funds would not be sufficient to upgrade the floodway to a box culvert so a funding and construction strategy was developed to achieve the desired outcome.

In December 2020, Council received a \$250,000 grant from the Australian Government through its Bridge Renewal Program to assist financially

with construction of the bridge. Design works and community consultation commenced immediately after the announcement, and a plan was developed to construct a large opening box culvert that improved safety for the road user, whilst limiting the impact on the surrounding viticulture and tourism industries that had been heavily affected by the Covid-19 pandemic.

The culvert construction methodology minimised the road closure to total of eight weeks and was constructed with the services of Council staff and contractors.

The project team delivered a 3.8m high bridge spanning 17m within a \$500,000 budget, and the project was recognised at the Local Government Excellence Awards, achieving the award for Excellence in Infrastructure Delivery.



## Light Country Brand

A new destination brand for the Light Region has been developed to enable marketing for tourism, businesses and attractions not aligned with the Barossa brand within Light Regional Council.

Light Country is an outcome from extensive community involvement to evolve a brand logo and brand story that resonates and is authentic to the region, its geography, and its people.

Destination branding is not only part of any marketing strategy, but also the foundation that creates a positive image and unique identity of a region. It also defines what will remain in visitors' minds and memories. In other words, the complete performance of the destination - the journey, the experience, the long-lasting memories.

The goal is to position the destination brand attractively, credibly, and distinctly in the visitor economy by means of a clearly defined brand identity (how we want the brand to be perceived) based on insights and knowledge.

Brand symbols (logos) are the visual characteristics of the brand. They represent the brand's personality and contribute to its recognition rate. The brand symbol is part of the brand stylistics and is made up of visual brand style elements with the brand logo representing the many elements of Light Country. The brand mark is made up of smaller, individual icons which communicate the region's diverse offering. Each icon references a different feature of the region: sun and hills, agriculture, people and community, wine production as well as cropping land.

As the Light Country brand is implemented, the brand elements, language and stories will become commonplace in signs, marketing, content, and copy with the Light Country tourism website already receiving record hits:

[www.lightcountry.com.au](http://www.lightcountry.com.au)



Light Country logo



Light Country Brand Mark

## Light Country Brand Story

*Time. When did it become so hard to find? We are from a place just north of Adelaide, between the Barossa and Clare Valleys, where time finds you.*

*It takes minutes to get here. Not hours. And all you need to pack is your adventurous spirit.*

*Travel open plains and rolling hills and feel the freedom that only comes with choosing backroads over bitumen. No-one is in your way. And the next 'big thing' is waiting for you over the next rise.*

*There is so much for you to discover. Some of the biggest chapters in Australia's mining and farming history have been written here.*

*Touch and track how life used to be. Taste world-class wines. Take the outdoors in.*

*One breath at a time.*

*Our glowing sunrises, starry skies and fields of colour prove what we have always known: nature is the best show in town.*

*The rich land we call home is our lifeblood. It has been this way since the beginning.*

*And always will be.*

*The winds carry the stories of local legends. Great men and women who worked above and below the ground to shape who we are. And whose names live on - never to be forgotten.*

*You will have your own reason for coming.*

*What matters is that you find what you are looking for.*

**Light Country. Get Closer.**

## Visitor Information Centre

The Kapunda Visitor Information Centre (VIC) is the Hub for local and visitor enquiries in the Light Country region. The centre is an accredited Visitor Information Centre and adheres to a set of standards related to good business practices and customer service. The trademark combines the internationally recognised symbol for information and the italic yellow 'I' with a typographical panel. It is an important part of the brand recognition for Accredited Visitor Information Centres throughout Australia.

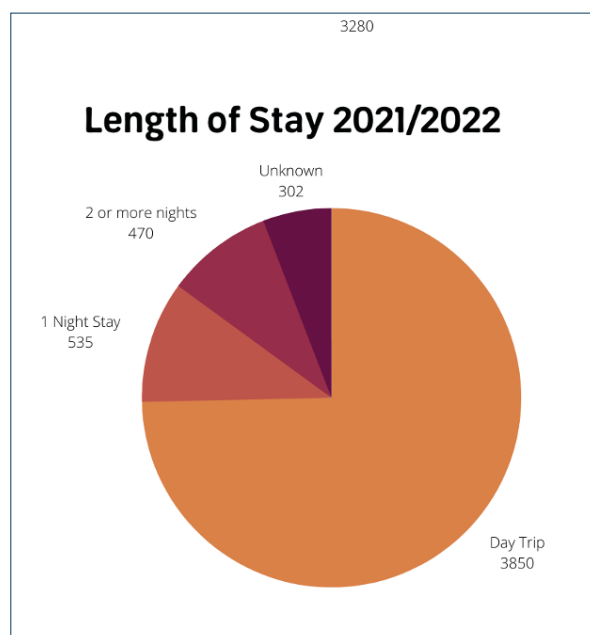
The VIC has undergone a few minor changes to the layout to better utilise the space and make it more open and inviting to visitors. New brochure racks have been installed to highlight the new Light Country brand and improve display and access. Many positive comments have been received from staff and regular users.

The VIC is still seeing an impact from the pandemic with two thirds of visitors visiting from South Australia. The 2021/2022 period saw only one international visitor. Although there are a lot more local and intrastate visitors, visitor numbers and trends are still inline with previous year's results, with the exception of June. For the end of the financial year we saw a big drop in visitation which can be put down to a number of reasons.



### Origin of Visitors 2021/2022

<b>4,878</b>	Total visitors
<b>587</b>	Local
<b>3,280</b>	Intrastate
<b>996</b>	Interstate
<b>1</b>	International
<b>14</b>	Unknown origin



## Event Sponsorship Program

The number of events across the Light region were still lower in comparison to 2019-2020 due to gathering limits around events under Covid-19 restrictions. During 2021/2022, Council's Event Sponsorship Grants Program distributed \$13,125 to eight applicants to support local, regional and Christmas-specific events.

## Event Permits

During 2021/2022 Council issued 32 event permits, an increase from 19 in the previous financial year. This reflected people's readiness to get out and about, as well as a willingness to welcome visitors back to the Light region.

Council acknowledges the challenges faced by committees when trying to organise events for our communities under ever-changing conditions. Some events still had to be postponed during the period due to the COVID-19 pandemic restrictions around venue capacity. In a positive outlook, Event Organisers no longer have to submit a Covid Safe Plan or Covid Management Plan to

SA Health to hold their event or have to manage venue capacity limits.

Some of the events that were held in the Light region included:

- commemorative events
- community Christmas events
- annual regional events and expos
- street stalls, food stalls, and information booths
- seasonal markets
- fitness activities and fun runs
- three motorcycle endurance events,
- music concerts, art exhibitions, and festivals
- private celebrations at our beautiful reserves



*Badge Making at the Farm & 4x4 Expo, F.A.R.M Centre, Freeling*



Makers Market Kapunda 2021  
 (Source: Facebook/Makers Market Kapunda)



Makers Market Kapunda 2021  
 (Source: Facebook/Makers Market Kapunda)



Makers Market Kapunda 2021  
 (Source: Facebook/Makers Market Kapunda)



Kapunda Musical Society – Treasure Island 2021  
 Source Facebook/Kapunda Musical Society)



Light Regional Farm & 4x4 Expo 2021  
 (Source: Facebook/ Light Regional Farm & 4x4 Expo)



Freeling Christmas Street Party 2021  
 (Source: Facebook/Freeling Christmas Street Party)

# The Year Ahead

In January 2021, Council adopted the revised Strategic Plan 2021-2025, a document that seeks to drive Council's vision. To achieve this, three focus areas were identified, Community, Environment and Investment, each of which are supported by key objectives. In addition to the consideration of community and business needs within the Council area, the plans consider and align with the goals, objectives, and strategies of the United Nations, Federal and State Governments, Regional Development Australia Barossa Inc (RDA Barossa) and neighbouring councils. The following strategic outcomes are objectives and actions to be achieved in the 2022/2023 financial year. Council's Strategic Plan is available on our website.

## Strategic Goal 1 - Community

	2022/2023 Objectives	Performance Indicators
1.1	Engagement in Boundary Reform matters as required, including any Inquiry instigated by the South Australian Local Government Boundaries Commission (SALGBC).	Responsive submissions and/or assistance to the SALGBC as required.
1.2	Increase community awareness and participation in the 2022 Local Government election.	Actively promoted the opportunities associated with the Local Government elections.
	Continuing to offer support to local education providers to enable students to participate in youth leadership development opportunities.	Expanded opportunities for participation in youth leadership development programs.
1.3	Demonstrating leadership as the local public health authority.	Implementation of the Regional Public Health Plan and the Disability Access and Inclusion Plan.
1.4	Encouraging the connection between secondary, tertiary, and training education facilities in the region to provide clear pathways for community members.	Be mindful of opportunities that seek to encourage connection between providers to broaden local education pathway opportunities.
1.5	Provide targeted programs to support literacy and learning needs within the community.	Provide ongoing delivery of programs and workshops aimed at meeting the needs of the community.
1.6	Deliver ongoing improvements in technology to remain current, secure and ultimately improve service delivery.	Implementation of Council's Enterprise Program.
		Digitisation of, and access to, the Birth, Death and Marriages collections and local history resources.
1.7	Enhance community engagement and participation using digital platforms.	Council website and media platform content is up-to-date and meets accessibility standards.
		Electronic Direct Mail platform researched, implemented and metrics evaluated.
		Using SmartForms and Workflow Automation to improve customer experience.



## Strategic Goal 1 - Community

	2022/2023 Objectives	Performance Indicators
1.8	Ongoing commitment to best practice in terms of governance, review of policy, review of plans and resourcing to discharge our legislative functions.	Workforce planning review completed and implemented.
		Review and implement Governance internal controls.
		Awareness and adaptation to legislative amendments as required.
1.9	Integration of new communities through the promotion of Hewett Centre as a community hub in partnership with Belgravia Leisure.	Increased awareness of the centre and its services measured by community use.
1.10	Advocate for digital infrastructure to be included in new public design and housing developments.	Liaise with relevant agencies and stakeholders.
1.11	Progress the development of a Reconciliation Action Plan (RAP).	Council's reconciliation journey continues, guided by an endorsed "Reflect" RAP.
1.12	Council support for management of key facilities and programs in the region, by the community for the community.	Building and Structures 2022/2023 Program completed.
		Supporting new community empowerment opportunities as appropriate.
1.13	Innovative programs are developed and implemented to promote literacy and social connectivity.	Implementation of Council's 'It takes a Village (Community)' early childhood program in addition to other established programs in partnership with community stakeholders.
1.14	Continue to work with emergency mitigation, planning, response and recovery organisations and stakeholders to limit the impacts of disasters on Council and its community.	Annual fire prevention inspections undertaken.
		Up to date community information available for preparedness.
1.15	Continued engagement with the regional emergency affiliates, including Zone Emergency Management Committee (ZEMC), Zone Emergency Support Team (ZEST) and the Local Government Functional Support Group (LGFSG).	Representation at meetings as required.
		Council supports regional emergency affiliates as needed during an emergency event.

## Strategic Goal 2 - Environment

	2022/2023 Objectives	Performance Indicators
2.1	Implement actions from the 'Environmental Sustainability Strategy and Action Plan' (subject to Council endorsement of this strategy in late 2021/22 financial year).	2022/23 actions implemented within allocated budget and timeframes.
2.2	Be aware of opportunities to enhance council's operations by applying affordable green technologies.	Identification and assessment of new opportunities as guided by the Sustainability Working Party.

## Strategic Goal 2 - Environment

	2022/2023 Objectives	Performance Indicators
2.3	Advance place management and placemaking opportunities where possible which includes within the Roseworthy Township Expansion and other opportunities across the region, in addition to council's ongoing maintenance and renewal program.	<p>Opportunities identified for place-making projects based on community needs, community engagement and available funding.</p> <p>Place-management initiatives are aligned to community and visitor needs.</p>
2.4	Implement identified actions from Stormwater Plans, securing co-investment from Stormwater Management Authority wherever possible, as part of hazard management.	Actions completed within approved budget.

## Strategic Goal 3 - Investment

	2022/2023 Objectives	Performance Indicators
3.1	Continue to seek grant funding opportunities and deliver road infrastructure upgrades for tourism development that are consistent with the IAMP.	Market processes for investment attraction aligned with funding opportunities that may arise in response to Government policy, the LRC Economic Development Plan and IAMP have commenced.
	Facilitate and coordinate project delivery through 'private/public partnerships' in accordance with policy and procedures.	Refer to the performance indicator at 3.3.
	Deliver Council's Capital Renewal Program and the approved components of the Light Stimulus Program.	Completion of the 22/23 Capital Renewal Program and approved Light Stimulus Program components.
3.2	Ongoing support from the Roseworthy Township Expansion Taskforce.	Maintain and adapt the Council's Roseworthy Township Expansion Taskforce to emerging opportunities and challenges following annual review.
3.3	Engage with public and private stakeholders as appropriate to explore opportunities to deliver initiatives in support of community and economic outcomes.	Secure funding support through partnerships where appropriate.
3.4	Ongoing advocacy and support for suitable policy for regional agri-business success.	Advocate for policy which enables suitable value-adding opportunities for rural agri-business enterprises when liaising with State Government.
3.5	Continue to seek grant funding opportunities and deliver road infrastructure upgrades that are consistent with the IAMP.	Successful grant funding application and upgrades commenced.
3.6	Prepare and adopt an implementation plan for the Light Country destination brand.	Implementation plan is prepared, adopted and funded with early actions completed.
3.7	Provide support and guidance to businesses seeking grant funding to enhance and grow the visitor economy.	Increased support and guidance provided to businesses.
	Prepare and adopt an Events Strategy.	Events Strategy is developed and adopted for implementation.





# Governance

Transparent and accountable governance underpins our business and demonstrates that we're operating in the best interests of our community.

Council has a number of legislative obligations for corporate reporting. Our ethical, transparent and accountable reporting framework ensures future sustainability, effective use of resources and that we meet our legal obligations.

# Corporate Structure



## Chief Executive Officer

Brian Carr



## Deputy Chief Executive Officer

### General Manager Infrastructure and Environment

Richard Dodson

- Land and Buildings
- Waste Management
- Capital Works
- Horticulture
- Civil Maintenance
- CWMS



## General Manager Business and Finance

June Austin

- Human Resources
- Finance
- Information Services
- Work, Health and Safety



## General Manager Economic Development

Kieren Chappell

- Entrepreneurial Project Delivery
- Investment Attraction
- Major Development Case Management
- Tourism
- Business Support



## General Manager Strategy and Development

Craig Doyle

- Planning & Development
- Building Surveying
- Community Development
- Regulatory Services
- Community Engagement
- Library & Customer Experience



## General Manager Governance

Richard Michael

- Legislative Compliance
- Elected Member & CEO Support
- Governance Advice

# Council Structure and Functions

The Council area is divided into four wards and consists of a Mayor and ten Councillors, who form part of an incorporated body which has the responsibility for carrying out the duties and exercising the powers conferred on the Council by the Local Government Act 1999 (the Act) and other State and supporting legislation.

The elected members are the policy arm of the Council and as such are responsible for setting strategic direction, goals and objectives supported by documented policy for the well-being of the community as a whole.

## Council's Representation Quota

Council's representation quota, that is the number of people able to vote in a Council election, divided by the number of elected members (including the Mayor) representing them, is 1 elected member for every 1,015 electors. The below table compares Council's representation quota with similar councils:

Council Name	Quota
Alexandrina	1:1838
Barossa Council	1:1572
Berri Barmera	1:837
Copper Coast	1:1215
Light Regional	1:1015
Loxton Waikerie	1:764
Murray Bridge	1:1554
Port Pirie	1:1314
Victor Harbor	1:1337
Wattle Range	1:735
Yorke Peninsula	1:759

*\* Figures obtained from the Local Government Association of South Australia on 8/08/2022. Data derived from information provided by the Electoral Commission of SA. Current as at last collection of elector figures statistics for House of Assembly (30/06/2022) and Council Supplementary roll (31/08/2021)*

Periodically, Council is required to review its elector representation, this process occurs approximately every eight years and involves extensive public consultation. When undertaking this review, components such as the size, composition and ward structure of the Council must be taken into account to ensure the fair and

adequate representation of the electors within the Council area. Council completed an Elector Representation Review in December 2021. As a result of the review, Council determined that:

- The principal member of Council shall continue to be a Mayor elected by the community.
- The elected body of Council shall comprise of the Mayor and nine ward councillors.
- The Council area shall be divided into three wards and identified as Dutton, Light and Mudla Wirra.

These changes will take effect from polling day of the periodic Local Government elect, to be held in November 2022.

## Council Meetings

Council meetings are held on the fourth Tuesday of each calendar month at the Kapunda office; with the exclusion of meeting dates that fall on a public holiday which are held the following working day, and in the month of December when the meeting is held on the second Tuesday. Special Meetings of Council may be held as required. Copies of meeting agendas and minutes can be obtained from Council's website. All Council and Committee meetings are open to members of the public and Council encourages the community's attendance.

## Council Committees

Council has a number of special purpose committees established pursuant to Section 41 of the Act.

These are:

- Audit and Risk Committee
- Infrastructure Committee
- Strategy Committee
- Governance Advisory Panel
- Economic Development Panel
- Sustainability Working Party
- Land Activation – Oldham Street, Kapunda Working Party

In addition to its committees, Council also convenes a Council Assessment Panel (CAP). The panel is charged with assessing development applications that fall outside of the delegations afforded to staff and meets once a month with the exception of January.

In 2021/2022 the Panel met on 9 occasions and considered 14 Development Applications. The membership of the CAP also changed over the period as the Panel farewelled Mr Anthony Zollo.

Each committee is constituted with its own terms of reference; the role principally being to provide an advisory function to the Council. The committees not only include Elected Members of Council amongst their membership, but in some cases include members of the public who are able to take part in and vote on matters before the committee. Council believes that the interaction with community members at committee level provides a valuable resource and enables community members to play an active role in the decision-making process, thereby providing true ownership over actions resulting from the committee process.

Council would like to thank the following independent Committee members who have provided the community with many hours of service during the 2021/2022 financial year:

<b>Committee</b>	<b>Representative</b>
Council Assessment Panel	Mr Bruce Ballantyne (Presiding Member)
	Mr Adam Squires
	Mr Joel Taggart
	Mr Anthony Zollo (ended 12 May 2022)
	Mr Kieron Barnes
	Mr David Shannon (Council Representative)

*Sitting fees are paid to the Independent Members of the Panel. Fees totalling \$17,809.11 were paid for the 2021/2022 financial year.*

<b>Committee</b>	<b>Representative</b>
Audit Committee	Mr Ross Haslam (Chair)
	Ms Michele Bennetts
	Mr Peter Fairlie-Jones

*Sitting fees are paid to the Independent Members of the Panel. Fees totalling \$18,625 were paid for the 2021/2022 financial year.*

<b>Committee</b>	<b>Representative</b>
Governance Advisory Panel	Hon. Graham Gunn (Chair)
	Mr Ted Byrt
	Mrs Judith Jones

*Sitting fees are paid to the Independent Members of the Panel. Fees totalling \$5,161.50 were paid for the 2021/2022 financial year.*

## Subsidiaries

With reference to section 42 of the Act, Council has no subsidiaries. However, Council does have membership of two regional subsidiaries constituted under section 43 of the Act. They are the Central Local Government Region of South Australia (the Legatus Group) and the Gawler River Floodplain Management Authority. Copies of those Authority's Annual Reports are included as appendices to this document.

## External Committees/Boards/Associations

Council participates in a number of external committees, boards and associations. Council's membership can comprise of elected members, staff, a mixture of both, and/or members of the public.

These associations include:

- Local Government Association of South Australia
- Bushfire Management Committee
- Regional Development Australia – Barossa Inc.
- Central Local Government Region of South Australia (the Legatus Group)
- Gawler River Floodplain Management Authority

## Council Delegations

Councils have certain duties which they must perform and certain powers which they may exercise, pursuant to the Act, as well as a range of other Acts. In most cases the relevant Acts confer those obligations and powers directly on the Council as a body. It is not practical or efficient for the Council as a body of elected members, to perform the many functions or undertake the many activities that are required in the day to day administration of the Council's roles and functions. Delegations are the way in which the Council's Chief Executive Officer and other officers of Council undertake these steps on its behalf. These delegations are made under section 44 of the Act. The delegations register can be viewed on Council's website.

## Public Participation at Meetings

Members of the public are encouraged to put forward their views on particular issues to the Council at its meetings, via:

**Deputations and Presentations** - With the permission of the Committee Chair or the Mayor, a member of the public can address a Committee or the Council on any issues relevant to the Council.

**Petitions** - Written petitions can be addressed to the Council on any issue within the Council's jurisdiction and these are presented at the next meeting of Council following receipt.

People wishing to access the opportunity to address Council via a Deputation, Presentation or Petition can find the relevant guidelines and forms on Council's website:

[www.light.sa.gov.au](http://www.light.sa.gov.au)

## Contact Council

A member of the public can write to the Council on any Council policy, activity or service via post or email:

Chief Executive Officer  
Light Regional Council  
PO Box 72 Kapunda SA 5373

Or

[light@light.sa.gov.au](mailto:light@light.sa.gov.au)

Members of the public can also contact their elected members of Council to discuss any issue relevant to the Council.

## Public Consultation Policy

The purpose of the Public Consultation Policy is to outline the principles and procedures that the Light Regional Council follow to involve the community in planning and decision making in the local area, and to ensure accountability of Council to the community through effective communication and consultation strategies.

The principles underpinning this policy are:

- The community has a right to be involved in and informed about decisions affecting their area
- Community involvement in Council decision making will result in greater confidence in the Council and responsive decision making
- Council decision making should be open, transparent and accountable
- Council recognises that the level of consultation with the community will vary depending on the community interest in the topic, number of persons potentially affected by the topic and the requirements for consultation set out in the Act for specific topics
- Council's desire to balance community views and interest with other influences such as budgetary constraints, and
- The community has a right to be informed and to influence decisions, which affect their lives.

## Work Health and Safety

The health, safety and wellbeing of Light Regional Council workers continues to be a high priority for the organisation. Council has responded to the global COVID-19 pandemic by continuing to follow government advice and by implementing control measures to mitigate the risk such as



working from home, sneeze screens, sanitiser stations, the wearing of masks and when required, enacting Council business continuity arrangements to ensure critical services are maintained. In addition, Council identified the health impacts of the Covid-19 pandemic on both members of the community and staff and accordingly, initiated Mental Health First Aid training for staff within customer service roles as well as for Council's Health and Safety Representatives.

In addition to the Covid-19 response, Council has continued to implement its three-year strategic WHS Plan which focusses on hazard management, contractor management, volunteer management, training, internal auditing and incident reporting and investigation.

Council also successfully achieved a 100% completion rate in its 2021 KPI Action Plan where 36 proposed actions were completed by the 30 September deadline.

Looking ahead, Council will continue to monitor and respond to Covid-19, progress its three-year Work Health Safety strategy, implement WHS training across the organisation and continue the development of its safety software platform Skytrust.

## Risk

Light Regional Council's Business Continuity Plan was reviewed over the past financial year as part of a two-year program to incorporate changes in staff, legislation and working practices. This ensures Council can effectively respond in the event of a business continuity interruption event. The updated plan was formally tested during a session conducted by the LGRS Strategic Risk team and they were extremely positive about Council's capacity to maintain service to the community during emergency and recovery phases of a business continuity interruption event.

The annual review of Council's acknowledged Strategic Risks was undertaken by senior management in April 2022 and presented to the

Audit and Risk Committee for their advice and contributions. The same nine strategic risks remain within a revised Strategic Risk Register. Detailed mitigation strategies have been provided to the Audit and Risk Committee members and have been endorsed.

Departments have also reviewed their operational risks and the Corporate Risk Register is expanding to produce relevant action plans to reduce risk levels.

Management has also engaged with the Local Government Association to review Council's transferrable risks to ensure that suitable insurance coverage is obtained at the correct level.

## Freedom of Information

Where possible, we provide information to residents/ratepayers without referral to the provisions of the Freedom of Information Act 1991. Where information is requested under the *Freedom of Information Act, 1991* an application form must be completed and forwarded with the required application fee, unless an exemption is granted. The application form is available at Council offices and on Council's website.

As at 30 June 2022, the Light Regional Council received 7 requests for the provision of information in this manner for the reporting period.

A member of the public may also request access to Council documents concerning their personal affairs by making a request under the Freedom of Information provisions. A request may be made to correct any information about them that is incomplete, incorrect, misleading or out of date. To gain access to these records a Freedom of Information Request Form must be completed, outlining the records that the applicant wishes to inspect.

Freedom of Information enquiries or requests should be addressed to Council's Chief Executive Officer in the first instance, at the following address:

Chief Executive Officer  
Light Regional Council  
PO Box 72 Kapunda SA 5373

or

[light@light.sa.gov.au](mailto:light@light.sa.gov.au)

## Local Nuisance Litter Control Act and Regulations

Under the Local Nuisance and Litter Control Act, 2016 Council responded to 2 litter and 5 local nuisance reports, with 1 expiation, prosecutions or civil penalties.

## National Competition Policy

Council does not operate any significant business activities within either Category 1 or Category 2 under the National Competition Policy. During this reporting period, Council has received no complaints about the application of competitive neutrality and no Council by-laws were reviewed.

## Documents Available for Inspection

Council makes a range of documents available for public inspection, at its principal office in Kapunda, its libraries and on its website. Members of the public may also purchase copies of documents for a fee. Council also maintains several mandatory registers and codes of conduct or practice to enable accountability and transparency and provide guidelines and support accountability:

### Council Registers

- Elected Member Gifts and Benefits Register
- Elected Member Register of Allowances and Benefits
- Elected Member Register of Interests
- Council Employee Gifts and Benefits Register
- Council Employee Register of Salaries
- Council Employee Register of Interest
- Schedule of Fees and Charges
- Community Land Register
- Public Roads
- By-Laws

## Codes

- Code of Conduct for Council Members
- Code of Practice Policy for Access to Council Meetings, Council Committees and Council Documents
- Code of Practice for Meetings Procedures
- Employee Code of Conduct

## Section 270 Internal Review of Council Decisions

Council received 2 application under Section 270 of the Act for the 2020/2021 year, for the review of decisions made by Council, its employees, and persons acting on Council's behalf.

## Travel

Council has not funded any interstate or international travel for Elected Members or Council employees during the financial year.

## Purchase Card Expenditure

Council procure goods and services in accordance with its Procurement Policy; purchase card payments are one type of payment method. Funds are expended within the approved budget and are reconciled monthly in line with Council's Corporate Purchasing Card Procedure.

### 2021/2022

Expenditure Category	Amount (\$)
Advertising	13,860
Air Fares/Accommodation/ Meals/Parking	4,272
Bank Charges	275
Food Provisions	1,932
Food Provisions – FBT Employees	2,004
Food Provisions – Non Employees	667
GIS Foundation Data	1,941
GST	6,195
Levies and Licenses	2,934
Local Library Purchases	963
Materials Purchased – Other	588
Minor Plant Capital Purchases	891
Motor Vehicle Registration Fees	4,131

## 2021/2022

Expenditure Category	Amount (\$)
Periodicals and Publications	2,786
Police Checks	214
Printing Companies	105
Repairs and Maintenance	1,069
Stationery	1,183
Subscriptions/Membership Fees	10,076
Tools/Equipment (under \$500)	7,526
Training Course and Conference Registration	8,337
<b>Total Corporate Purchasing Card Expenditure</b>	<b>71,949</b>

## Gifts and Benefits Register

Council is required to maintain a register of any gifts or benefits, above the value of \$50, received by Elected Members and Council employees.



Hay rolls

### Elected Members Gifts & Benefits Register

Date	Name	Description of gift	Value (approx.)	Received From/ reason for	Gift Accepted/ refused
7/12/2021	Mayor Bill O'Brien	SA Premiers Awards - Mining & Energy presentation.	\$100	Guests of finalists (and subsequent winners) of Environmental Copper Recovery (ECR)	Accepted
7/12/2021	Mayor Bill O'Brien	Business S A - Luncheon A Vision for the State.	\$150.00	Guest of Kapunda Business Alliance Chairman	Accepted

### Council Employees Gifts & Benefits Register

Date	Name	Description of gift	Value (approx.)	Received From/ reason for	Gift Accepted/ refused
25/09/2021	Jayne Glover	2 Tickets to Port Adelaide and Geelong finals game at Adelaide Oval 27.8.21	\$190	LGAWCS – LG Risk Services	Accepted
17/11/2021	Andrew Philpott	Evening meal with range of local community members	\$100	Environmental Copper Recovery	Accepted
23/12/2021	Brian Carr	Nuts and Chocolates	\$69	Stillwell Management	Accepted and shared with staff

## Council Employees Gifts & Benefits Register

Date	Name	Description of gift	Value (approx.)	Received From/ reason for	Gift Accepted/ refused
23/12/2021	Brian Carr	Bottle Para 2000 Port	\$80-\$100	Seppeltsfield Wines Group	Accepted
31/03/2022	Craig Doyle	Bottles of Wine x 2	\$50	Legatus Group for presenting	Accepted
11/04/2022	Brian Carr	Guest at AFL Game 16.4.22	Unknown	Steven Trigg	Accepted

## Confidentiality Provisions

The Act specifies that Council and Committee meetings be conducted in a place open to the public but, on occasion this principle is outweighed by the need to keep the information or discussion confidential, for reasons predetermined under the Act. During the 2021/2022 financial year, 39 instances occurred where Council or a Committee were satisfied it was necessary to exclude the public and consider items in confidence:

Date	Subject	Provision
27-Jul-21	15.1 Five Shillings Estate – Activation Progress	(b) & (d)
27-Jul-21	15.2 Dilapidated/ Damaged Private Buildings	(a) & (h)
27-Jul-21	15.3 Transfer of Landowner Deed Obligations under Roseworthy Township Expansion Deeds	(a) & (h)
27-Jul-21	15.4 Oldham Street Land Activation – Update	(b)
27-Jul-21	15.5 Freeling Supermarket	(d)
27-Jul-21	15.6 Drover's Encounter – Project Update, Costs and Benefits	(b)
10-Aug-21	ARC13.1/2021 RTE KRIE Water Scheme –Progress Update	(d)
24-Aug-21	15.1 Kapunda Tourist Park – Update, Grounds Lease Proposal	(d)
24-Aug-21	15.2 Confidential Report for Information regarding Public Lighting across the sector	(h) & (j)
24-Aug-21	15.3 Organisational Structure Review – Succession Planning	(a)
31-Aug-21	6.1 Roseworthy Water Scheme – Investment Decision Gateway 1	(d)
28-Sep-21	IC12.1/2021 Request to Purchase Kapunda Land	(a)
12-Oct-21	GAP12.1/2021 Confidential Matter, Elected Member Training and Associated Matters	(a)
26-Oct-21	15.1 Drover's Encounter – Project Update	(b)
26-Oct-21	15.2 Transfer of Landowner Deed Obligations under Roseworthy Township Expansion Deeds	(a) & (h)
26-Oct-21	15.3 Land Activation – Oldham Street, Kapunda	(b)
11-Nov-21	GAP5.1/2021 Confidential Matter, Elected Member Training and Associated Matters	(a)
23-Nov-21	15.1 Utilisation of Former Council Depot at Freeling	(a) & (b)
14-Dec-21	15.1 Drover's Encounter – Update	(b)
14-Dec-21	15.2 2022 Citizen of the Year Awards Program	(a)
14-Dec-21	15.3 Roseworthy Water Scheme - Update and NGWA/PIRSA Grant Agreement	(d)
08-Feb-22	6 Session 3 - Workshop Presentation	(a) & (b)
22-Feb-22	16.1 CEO's Request for Variation	(a)

<b>Date</b>	<b>Subject</b>	<b>Provision</b>
22-Feb-22	16.2 Strategic Land	(b), (d) & (j)
22-Feb-22	16.3 Regional Governance	(g)
22-Mar-22	16.1 Strategic Land	(b), (c) & (d)
22-Mar-22	16.3 Draft CEO Employment Agreement	(a)
04-Apr-22	ARC3.1 Purchase of Northern Adelaide Plains Groundwater license 163346-0	(b) & (d)
04-Apr-22	ARC3.2 Roseworthy Water Scheme - Decision Gateway 2 of 2	(d)
05-Apr-22	3.1 Purchase of Northern Adelaide Plains Groundwater license 163346-0	(b) & (d)
05-Apr-22	3.2 Roseworthy Water Scheme - Decision Gateway 2 of 2	(d)
26-Apr-22	16.1 Strategic Land	(b), (d) & (j)
26-Apr-22	16.2 Utilisation of Former Council Depot at Freeling	(b), (d), & (j)
26-Apr-22	16.3 8 Parkers Road, Gawler Belt	(h) & (i)
26-Apr-22	16.4 CEO Employment Agreement	(a)
10-May-22	ARC12.1 Freeling Wastewater Treatment Plant Upgrade	(b) & (k)
24-May-22	GAP11.1 Appointment of Deputy Chief Executive Officer and Senior Officer Salary Structure Adjustment Procedural Review	(a)
28-Jun-22	16.1 Drover's Encounter - Project Update Costs and Benefits	(b)
28-Jun-22	16.2 Unsolicited Proposals	(d)

Fourteen items were revoked from confidentiality upon review at one of Council's quarterly reviews. The table below identifies all items that remain in confidence:

<b>Date</b>	<b>Subject</b>
17-Nov-09	Insanitary Condition Parkers Road
16-Feb-10	Insanitary Condition, 17 Parkers Road, Gawler Belt
21-Sep-10	Jungfer v Light Regional Council (ERD Ref 10-04)
26-Jun-12	Beare –v- Light Regional Council
25-Sep-12	Beare –v- Light Regional Council – Notice of Motion by Cr Mike Skevington
25-Sep-12	Forby Road, Rosedale, and Leak and Fairlie Road, Kangaroo Flat; Insurance Claims
16-Oct-12	Beare –v- Light Regional Council
22-Jan-13	Beare –v- LRC
26-Feb-13	Roseworthy Growth area Draft Structure Plan package for State Government-led consultation
25-Jun-13	DJ Roediger, 17 Parkers Road, Gawler Belt – Recovery of Outstanding Debt
16-Aug-16	Roseworthy Township Expansion – Project Briefing
16-May-17	Eudunda Farmers Ltd - Freeling Supermarket Proposal
23-May-17	Freeling Town Centre Development Plan Amendment
24-Oct-17	Waste Management Services 2018 - 2025
23-Jan-18	Gawler River Water Reuse Scheme (GWRS) – Recycled Water Service Contract
23-Jan-18	8 Parkers Road Gawler Belt (Note: Previously known as 17 Parkers)
27-Feb-18	Kapunda Northern Tributary Flood Mitigation
22-May-18	Regional Growth Fund Application
24-Jul-18	Seppeltsfield Masterplan
24-Jul-18	Kapunda Northern Tributary Flood Mitigation - Released 25-Sept-18 Excluding Appendix
28-Aug-18	8 Parkers Road Gawler Belt (Note: Previously known as 17 Parkers)

<b>Date</b>	<b>Subject</b>
22-Jan-19	Roseworthy Township Expansion – Oval Shared Use Heads of Agreement
26-Feb-19	Roseworthy Township Expansion – Payment of Outstanding Separate Rates
26-Mar-19	Presentation – Roseworthy Garden Town
26-Mar-19	5 Shilling Estate – Activation Proposal - Released 26-Mar-19, Excluding Document
26-Mar-19	Strategy Committee - STR12.1/2019 -8 Parkers Road, Gawler Belt (Note: Previously known as 17 Parkers)
03-Jun-19	Barossa Valley Golf Club Proposed Development
25-Jun-19	Kidman International Exhibition Centre: Status and Land Acquisition
25-Jun-19	Waste Services Contract 2018-2025
23-Jul-19	Naming Rights Agreements at Freeling Agriculture, Recreation & Multi-Use (FARM) Centre
24-Sep-19	8 Parkers Road Gawler Belt (Note: Previously known as 17 Parkers)
28-Jan-20	Compliance Matter at Buchfelde
24-Mar-20	Dilapidated/ Damaged Private Buildings
28-Apr-20	8 Parkers Road, Gawler Belt
23-Jun-20	Compliance Matter at Buchfelde
28-Jul-20	Roseworthy Township Expansion (RTE) -Kingsford Regional Industrial Estate (KRIE) Water Scheme
25-Aug-20	15.2 Roseworthy Township Expansion – Complaint Investigation
25-Aug-20	15.1 Kapunda Tourist Park – Grounds Lease Proposal
25-Aug-20	15.3 Infrastructure Committee meeting – Confidential Item - IC12.1/2020 Request to Purchase Council Land
08-Sep-20	Land Activation – Oldham Street, Kapunda – Market Approach and Recommended Next Steps
17-Sep-20	AUD13.1/2020 Land Activation – Oldham Street, Kapunda – Market Approach and Recommended Next Steps
22-Sep-20	Compliance Matter at Buchfelde
27-Oct-20	Compliance Matter at Buchfelde
17-Nov-20	RTE-KRIE Water Scheme
24-Nov-20	Land Activation – Oldham Street, Kapunda – Highest & Best Use Study and Recommended Next Steps
24-Nov-20	Tenders for provision of External Audit Services
08-Dec-20	Kapunda Tourist Park – Update, Grounds Lease Proposal
08-Feb-21	Kidman International Exhibition Centre: Project Update and Land Opportunities
23-Feb-21	Kidman International Exhibition Centre: Project Update and Land Opportunities
23-Feb-21	Five Shillings Estate – Activation Status Report
23-Mar-21	Design Response for the Kidman Experience project presentation
23-Mar-21	Strategic Land Assemblage Presentation
14-Apr-21	Dilapidated/ Damaged Private Buildings
27-Apr-21	Strategic Land Assemblage near Roseworthy Township Expansion Area
03-May-21	Land Activation – Oldham Street, Kapunda Land Sale Strategy
22-Jun-21	Land Activation Oldham Street, Kapunda – Community Use of Existing Buildings
27-Jul-21	Five Shillings Estate – Activation Progress
27-Jul-21	Dilapidated/ Damaged Private Buildings
27-Jul-21	Oldham Street Land Activation – Update
27-Jul-21	Freeling Supermarket
27-Jul-21	Drover’s Encounter – Project Update, Costs and Benefits

<b>Date</b>	<b>Subject</b>
10-Aug-21	RTE KRIE Water Scheme –Progress Update
24-Aug-21	Kapunda Tourist Park – Update, Grounds Lease Proposal
24-Aug-21	Confidential Report for Information regarding Public Lighting across the sector
31-Aug-21	Roseworthy Water Scheme – Investment Decision Gateway 1
28-Sep-21	Request to Purchase Kapunda Land
26-Oct-21	Drover’s Encounter – Project Update
26-Oct-21	Land Activation – Oldham Street, Kapunda
23-Nov-21	Utilisation of Former Council Depot at Freeling
14-Dec-21	Drover’s Encounter – Update
14-Dec-21	Roseworthy Water Scheme - Update and NGWA/PIRSA Grant Agreement
08-Feb-22	Session 3 - Workshop Presentation
22-Feb-22	Strategic Land
22-Feb-22	Regional Governance
22-Mar-22	Draft CEO Employment Agreement
22-Mar-22	Strategic Land
04-Apr-22	Purchase of Northern Adelaide Plains Groundwater license 163346-0
04-Apr-22	Roseworthy Water Scheme - Decision Gateway 2 of 2
05-Apr-22	Purchase of Northern Adelaide Plains Groundwater license 163346-0
05-Apr-22	Roseworthy Water Scheme - Decision Gateway 2 of 2
26-Apr-22	Strategic Land
26-Apr-22	Utilisation of Former Council Depot at Freeling
26-Apr-22	8 Parkers Road, Gawler Belt
10-May-22	Freeling Wastewater Treatment Plant Upgrade
24-May-22	Appointment of Deputy Chief Executive Officer and Senior Officer Salary Structure Adjustment Procedural Review
28-Jun-22	Unsolicited Proposals
28-Jun-22	Drover’s Encounter - Project Update Costs and Benefits

## Community Land Management Plans (CLMP)

The Council has Community Land Management Plans developed for public parks, reserves and other land under Council’s care and control. These plans identify the purpose for which the land is held, the objectives of the management of the land and policies or proposals that may affect the land.

Community Land Management Plans are available on Council’s website along with the Register of Community Land.

# Human Resources

Light Regional Council recognises that a skilled, competent, and committed workforce is key in being able to achieve and deliver upon Council's organisational and strategic objectives on behalf of the community.

Light Regional Council's foundation of respect, honesty and integrity are fundamental in setting the standards of our workforce and is further enhanced by Council's overarching values.

Further to this, Council's human resource function is governed by a robust legislative framework that is supported by policies and clear and transparent processes to ensure Council attracts, develops, and retains talented individuals and provides a stimulating, supportive and safe work environment, ensuring high standards in service delivery across the Light region.

## Senior Executive Officer Remuneration

Light Regional Council's Senior Executive team is comprised of the Chief Executive Officer and five General Managers, with a base salary ranging from \$170k to \$264k as part of their overall remuneration package. Annual remuneration of Executive Officers accounts for the total cost of all fixed remuneration items and is made up of the annual salary, Council superannuation contributions and benefits. Light Regional Council maintains a Register of Remuneration, which is available for inspection at the Principal Office in Kapunda and on the Light Regional Council website.

## Workforce Demographics

Light Regional Council has achieved a 40% internal placement rate, demonstrating the importance it places on investing in its current workforce by developing the skills and competencies of staff to enable them to progress their career within Council. Total employees engaged at the end of the 2021/22 year were 100,

comprising of both full time, part time and casual engagements.

When required, Council engages the use of casual staff, labour hire and specific contractors to accommodate for periods of extended leave or turnover within the workforce, ensuring the continuity of practice and the provision of services to a high standard.

Employee Categories	Male	Female
CEO	1	0
General Manager	4	1
Manager	4	6
Coordinator / Team Leader	16	6
Employees	34	25
<b>Total Employees</b>	<b>59</b>	<b>42</b>
<b>Total FTE</b>	<b>93.02</b>	

Employees by Portfolio	Staff
Executive	2
Business and Finance	15
Economic Development	6
Governance	2
Strategy and Development	18
Infrastructure and Environment	44
Libraries	13
<b>Total Employees</b>	<b>100</b>

## Equal Opportunity

Council continues to focus on its organisational effectiveness to be able to deliver high quality and responsive council services through the support and development of its people in a positive working environment.

Council has a longstanding commitment to equal opportunity and advancement opportunities for qualified individuals without regard to race, colour, gender, marital status, religion, age, national origin or citizenship status, disability, sexual orientation, or any other protected characteristic as established by law.



This commitment to fair employment practices applies to every aspect of the employment process, providing for a varied workforce that permits the undertaking and deliverance of a range of core functions and services more effectively, along with additional tasks to achieve requirements set out in Council's Strategic Plan and Annual Business Plan.

## Regional Youth Employment

In 2022, Light Regional Council appointed four trainees under the Boosting Apprenticeships Commencements scheme which is an integral part of the COVID-19 economic recovery plan.

Through the engagement of these trainees, Light Regional Council has also been able to support regional youth employment while enhancing the depth and diversity of its workforce, securing future talent that will support Light Regional Council as the community continues to grow.



*Alyssa Harrison -  
Administration Support Trainee*



*Harrison Pfitzner - Civil  
Construction Trainee*



*Stephanie Banks -  
Administration Support Trainee*



*Tom Stapleton - Civil  
Construction Trainee*



*Light Regional Council Principal Office, Main Street, Kapunda*

# Property Rates

In proposing its rates for the 2021/2022 Financial Year, Council considered the Strategic Management Plan 2016-2020, the current economic climate, specific issues faced by the community, the budget requirements for the 2021/2022 financial year and the impact of rates on the community – in particular homeowners and primary producers. Land use categories as provided in the Local Government (General) Regulations 1999 are used as the basis of Council's general rate calculation.

## Methods Used to Value Land

All land within a Council area, except for land specifically exempt (e.g., Crown land, Council occupied land), is rateable. Council continues to use capital value as the basis for valuing land within the Council area. Council considers that this method of valuing land provides the fairest method of distributing the rates across all ratepayers because:

- Property value is a relatively good indicator of market value of a property, providing the fairest method of calculating rates and therefore, it is the most appropriate measure of relative wealth in the community; and
- As a measure of wealth, it most closely reflects the capacity of property owners to pay; and

- It accords with the taxation principle, that people should contribute to the community social and physical infrastructure, in accord with their capacity to pay, as measured by property wealth.

Other valuation methods available are site value (value of land only) and annual value (value of rental potential of property), although site value was effectively removed as an option because of the latest reforms to the Local Government Act. Annual value is considered inappropriate for this region.

For 2021/2022 rating purposes Council adopted the valuations made by the Valuer-General as at 15 June 2021.

## Impact of Rates

In 2021/2022 general rate revenue of \$17.706m was raised in a total operating revenue of \$27.015m. Revenue also included a separate Rate on one assessment and service charges for Refuse Collection and Community Wastewater Management Systems and acted as a collection agent on behalf of the State Government in regard to the collection of income for the Regional Landscape Boards. The table below summarises general rates data used in the formulation of the 2021/2022 rates budget and provides comparative data for the previous two (2) financial years.

Financial Year	2019/2020	2020/2021	2021/2022	% Change on Previous Year
<b>Total Capital Valuation</b>	\$3,615,271,218	\$3,805,669,480	\$3,961,094,275	4.1%
<b>Number of Rateable Assessments</b>	7,945	8,033	8,158	1.6%
<b>Total General Rate Revenue</b>	\$ 15,948,009	\$16,632,639	\$17,116,075	2.9%
<b>Refuse Service Charge</b>	\$1,497,518	\$1,602,854	\$1,670,571	4.2%
<b>CWMS Service Charge</b>	\$1,414,725	\$1,492,050	\$1,637,610	9.8%

Financial Year	2019/2020	2020/2021	2021/2022	% Change on Previous Year
<b>Regional Landscape Levy</b>	\$341,410	\$342,802	\$350,495	2.2%
<b>Other Rate Income</b>	\$113,478	\$33,534	\$174,335	520%

## Rate in the Dollar

This table itemises by land use category, the movement in the rate in the dollar adopted by Council over a three- year period and illustrates the rates outcome for the 2020/2021 financial year.

Financial Year	2019/2020	2020/2021	2021/22	2021/2022 Rate Revenue	Rate/\$ % Change on Previous Year	Weekly \$ Increase 2021/2022 Existing Assessments
<b>Residential</b>	0.0044794	0.0044794	0.0044794	7,690,884	Nil	0.56
<b>Commercial Shop</b>	0.0078390	0.0078390	0.0078390	163,652	Nil	0.29
<b>Commercial Office</b>	0.0078390	0.0078390	0.0078390	26,819	Nil	-
<b>Commercial Other</b>	0.0089588	0.0089588	0.0089588	1,038,711	Nil	1.72
<b>Industrial Light</b>	0.0123184	0.0123184	0.0123184	85,979	Nil	-
<b>Industrial Other</b>	0.0123184	0.0123184	0.0123184	1,471,392	Nil	24.64
<b>Primary Production</b>	0.0036283	0.0036283	0.0033596	6,200,219	-7.41%	-0.08
<b>Vacant Land</b>	0.0078390	0.0078390	0.0078390	604,997	Nil	-0.63
<b>Other</b>	0.0044794	0.0044794	0.0044794	391,551	Nil	4.18
<b>Minimum Rate</b>	\$875	\$875	\$875	\$875	Nil	-

## Application of Rate Rebates

As part of the Council's rating processes, Council often deals with requests regarding the application of section 166 of the Act. This section of the Act deals specifically with the discretionary rebate

of Council rates levied against properties in the Council area and provides the Council with the legislative mechanism to rebate those rates. The rates rebate provides financial assistance to the ratepayer; normally a community organisation or

a ratepayer providing a benefit to the community. Council made mandatory and discretionary rebates to the value of \$0.560m for the reporting period (2020/2021 \$0.670m). Council's initiative to offer a 10% remission on rates to eligible ratepayers facing hardship due to the impact of the COVID-19 pandemic in 2020/21, contributed to the decrease in rebates for the 2021/2022 financial year.

# Financial Summary

## Operating Result

Light Regional Council's (unadjusted) 2021/2022 operating surplus was \$1.384m, compared to the 2020/2021 (unadjusted) surplus of \$1.365m. The operating surplus result is \$1.780m greater than the adopted 2021/2022 budget deficit of \$0.396m as presented in Council's 2020/2021 Annual Business Plan.

Revenue is recognised as it is received. In recent years certain grant receipts have been received in advance of the annual period to which they are allocated, necessitating the adjustment of revenue to align income with the appropriate allocation period or to the operational activities impacted by such receipts.

The table below reflects the adjusted operating results in each financial year impacted by amounts received in advance.

The strategic long-term financial aim remains one of maintaining financial sustainability (operating surplus before capital revenues) over the long-term. This is demonstrated in and managed through the Long-Term Financial Plan (ten-year plan). A combination of factors including asset rationalisation, increased revenues, continued residential and industrial development, and workplace reforms will contribute to this goal. The operating results shown in the table below demonstrate the ongoing strategy.

Operating Revenue for the year grew by \$1,368m to \$27.015m. This represents a 5.3% growth in revenue over the previous financial year.

Compared with the previous year, rates revenue (inclusive of service charges for CWMS and refuse management) increased 2.5% due to an increased number of assessments and service charges for CWMS and refuse; statutory charges decreased 11% from 2021 due to a large number of high costs development applications received and a change in the number of applications lodged in 2022; revenue from grants, subsidies and contributions increased by 30%; and revenue from all other sources increased by 64%.

Operating Expenses for the year increased by \$1.349m to \$25.631m. This is an increase of 5.6% over the previous financial year. Compared with the previous year, employee costs increased 7.2%; materials, contracts and other expenses expenditure increased by 4.1%; finance costs decreased by 9.8% due to lower interest rates and depreciation increased by 7.4%.

Council's Net Surplus, including capital revenues, asset adjustments and physical resources received free of charge, was \$9.112m, an increase of \$2.968m or 48.3% over the previous year's result.

Financial Year	2022	2021	2020	2019	2018
Operating Surplus / (Deficit) \$ '000	\$1,384	\$1,365	\$1,449	\$737	\$1,529
Financial Assistance / Other Grants \$'000	(\$283)	(\$593)	(\$504)	(\$484)	(\$429)
Adjusted Operating Surplus / (Deficit) \$'000	\$1,101	\$771	\$945	\$253	\$1,110
Year on Year Change \$ '000	\$330	(\$174)	\$692	(\$792)	(\$45)
Year on Year Change %	43%	(18%)	274%	(76%)	(4%)

## Cash Position

Cash and Cash Equivalent assets increased to \$.0560m from \$0.764m in 2021. Cash flow is managed in line with Council's Treasury Management Policy, the aim of which is to fund Council's operational and investment requirements without increasing long term debt as far as practical. Council did not hold any investments during the year.

## Capital Expenditure

Capital investment in community infrastructure was \$20.362m for the 2021/2022 financial year. This is a change from 2020/2021 capital investment of \$9.873m by \$10.489m or 106% resulting from increased Accelerated Infrastructure Works during the 2021/2022 period.

The Council's strategic plan continues to support as a high priority, the road infrastructure network of the region.

## Borrowings

Total borrowings as of 30 June 2022 were \$28.8m (30 June 2021 \$25.6m). Fixed rate interest loans total \$3.254m (11% of total debt) (2021: \$9.875m and 38% of total debt), variable rate interest loans total \$25.373m (89% of total debt) (2020: \$15.768m and 62% of total debt) including lease liabilities.

Borrowings included Cash Advance Debentures of \$11.3m of funding relating to the development of the Gawler Water Reuse Scheme and \$1.923m used by Council as of 30 June 2022 to fund the Accelerated Infrastructure Program.

There is an undrawn Cash Advance Debenture facility of \$17.2m as of 30 June 2022 with the Local Government Finance Authority, including \$8m for the second 'Bunyip' water scheme.

The General Purpose Financial Statements as of 30 June 2022 and notes provide detailed information concerning the financial affairs.



Light  
Regional  
Council

# Financial Statements

# Light Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2022

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*Respecting the Past, Creating our Future.*



General Purpose Financial Statements  
for the year ended 30 June 2022

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**General Purpose Financial Statements**  
for the year ended 30 June 2022

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**Certification of Financial Statements**

**We have been authorised by the Council to certify the financial statements in their final form.**

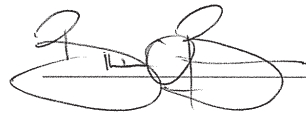
**In our opinion:**

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



Richard Dodson  
**Acting Chief Executive Officer**

22 November 2022



Bill O'Brien  
**Mayor**

22 November 2022

## General Purpose Financial Statements

for the year ended 30 June 2022

### Understanding Council's Financial Statements

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#### Introduction

Each year, individual Local Governments across South Australia are required to present a set of audited Financial Statements to their Council and Community.

#### About the Certification of Financial Statements

The Financial Statements must be certified by the Chief Executive Officer and Mayor as "presenting a true & fair view" of the Council's financial results for the year and ensuring both responsibility for and ownership of the Financial Statements across Council.

#### What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2021.

The format of the Financial Statements is standard across all South Australian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and the requirements as set down in the South Australia Model Financial Statements.

The Financial Statements incorporate 4 "primary" financial statements:

- 1. A Statement of Comprehensive Income**  
A summary of Council's financial performance for the year, listing all income & expenses.
- 2. A Statement of Financial Position**  
A 30 June snapshot of Council's financial position including its assets & liabilities.
- 3. A Statement of Changes in Equity**  
The overall change for the year (in dollars) of Council's "net wealth".
- 4. A Statement of Cash Flows**  
Indicates where Council's cash came from and where it was spent.

#### About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the 4 Primary Financial Statements.

#### About the Auditor's Reports

Council's Financial Statements are required to be audited by external accountants (that generally specialise in Local Government).

In South Australia, the Auditor provides an audit report, with an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

#### About the Independence Certificates

Council's Financial Statements are also required to include signed Certificates by both the Council and the Auditors that the Council's Auditor has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

#### Who uses the Financial Statements?

The Financial Statements are publicly available documents and are used by (but not limited to) Councillors, Residents and Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, and Financiers including Banks and other Financial Institutions.

Under the *Local Government Act 1999* the Financial Statements must be made available at the principal office of the Council and on Council's website.

Statement of Comprehensive Income  
for the year ended 30 June 2022

\$ '000	Notes	2022	2021
<b>Income</b>			
Rates	2a	22,750	21,975
Statutory Charges	2b	613	688
User Charges	2c	236	441
Grants, Subsidies and Contributions	2g	2,466	1,893
Investment Income	2d	17	28
Reimbursements	2e	413	305
Other income	2f	520	317
<b>Total Income</b>		<u>27,015</u>	<u>25,647</u>
<b>Expenses</b>			
Employee costs	3a	9,547	8,905
Materials, Contracts and Other Expenses	3b	9,031	8,679
Depreciation, Amortisation and Impairment	3c	6,329	5,895
Finance Costs	3d	698	774
Net loss - Equity Accounted Council Businesses	19(a)	26	29
<b>Total Expenses</b>		<u>25,631</u>	<u>24,282</u>
<b>Operating Surplus / (Deficit)</b>		<u>1,384</u>	<u>1,365</u>
Physical Resources Received Free of Charge	2i	2,359	3,255
Asset Disposal & Fair Value Adjustments	4	(1,342)	(1,719)
Amounts Received Specifically for New or Upgraded Assets	2g	6,711	3,243
<b>Net Surplus / (Deficit)</b>		<u>9,112</u>	<u>6,144</u>
<b>Other Comprehensive Income</b>			
<b>Amounts which will not be reclassified subsequently to operating result</b>			
Changes in Revaluation Surplus - I,PP&E	9a	(1,005)	115
Share of Other Comprehensive Income - Equity Accounted Council Businesses	19	43	36
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	9a	(1,205)	-
<b>Total Amounts which will not be reclassified subsequently to operating result</b>		<u>(2,167)</u>	<u>151</u>
<b>Total Other Comprehensive Income</b>		<u>(2,167)</u>	<u>151</u>
<b>Total Comprehensive Income</b>		<u>6,945</u>	<u>6,295</u>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Financial Position  
as at 30 June 2022

\$ '000	Notes	2022	2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash & Cash Equivalent Assets	5a	560	764
Trade & Other Receivables	5b	26,862	2,404
Inventories	5c	32	6
<b>Total current assets</b>		<u>27,454</u>	<u>3,174</u>
<b>Non-current assets</b>			
Financial Assets	6a	482	21,827
Equity Accounted Investments in Council Businesses	6b	2,240	2,224
Other Non-Current Assets	6c	4,676	6,280
Infrastructure, Property, Plant & Equipment	7a(i)	222,673	212,966
<b>Total non-current assets</b>		<u>230,071</u>	<u>243,297</u>
<b>TOTAL ASSETS</b>		<u>257,525</u>	<u>246,471</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	2,866	3,150
Borrowings	8b	827	771
Provisions	8c	2,442	2,451
<b>Total Current Liabilities</b>		<u>6,135</u>	<u>6,372</u>
<b>Non-Current Liabilities</b>			
Borrowings	8b	27,966	24,872
Provisions	8c	251	204
<b>Total Non-Current Liabilities</b>		<u>28,217</u>	<u>25,076</u>
<b>TOTAL LIABILITIES</b>		<u>34,352</u>	<u>31,448</u>
<b>Net Assets</b>		<u>223,173</u>	<u>215,023</u>
<b>EQUITY</b>			
Accumulated surplus		51,357	42,225
Asset revaluation reserves	9a	167,665	168,669
Other reserves	9b	4,151	4,129
<b>Total Council Equity</b>		<u>223,173</u>	<u>215,023</u>
<b>Total Equity</b>		<u>223,173</u>	<u>215,023</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity  
for the year ended 30 June 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
<b>2022</b>					
Balance at the end of previous reporting period		42,225	168,669	4,129	215,023
Net Surplus / (Deficit) for Year		9,112	–	–	9,112
<b>Other Comprehensive Income</b>					
Share of OCI - Equity Accounted Council Businesses		42	1	–	43
- Net movements Other Reserves		(22)	–	22	–
- Recognition of Assets		–	(1,005)	–	(1,005)
<b>Other comprehensive income</b>		<b>20</b>	<b>(1,004)</b>	<b>22</b>	<b>(962)</b>
<b>Total comprehensive income</b>		<b>9,132</b>	<b>(1,004)</b>	<b>22</b>	<b>8,150</b>
<b>Balance at the end of period</b>		<b>51,357</b>	<b>167,665</b>	<b>4,151</b>	<b>223,173</b>
<b>2021</b>					
Balance at the end of previous reporting period		36,741	168,554	3,433	208,728
Net Surplus / (Deficit) for Year		6,144	–	–	6,144
<b>Other Comprehensive Income</b>					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	115	–	115
Share of OCI - Equity Accounted Council Businesses		36	–	–	36
- Net movements Other Reserves		(696)	–	696	–
- Recognition of Assets		–	–	–	–
<b>Other comprehensive income</b>		<b>(660)</b>	<b>115</b>	<b>696</b>	<b>151</b>
<b>Total comprehensive income</b>		<b>5,484</b>	<b>115</b>	<b>696</b>	<b>6,295</b>
<b>Balance at the end of period</b>		<b>42,225</b>	<b>168,669</b>	<b>4,129</b>	<b>215,023</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

## Statement of Cash Flows

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
<b>Cash flows from operating activities</b>			
<u>Receipts</u>			
Rates Receipts		22,812	22,075
Statutory Charges		613	694
User Charges		236	458
Grants, Subsidies and Contributions (operating purpose)		2,466	1,893
Investment Receipts		17	28
Reimbursements		413	322
Other Receipts		2,129	1,789
<u>Payments</u>			
Finance Payments		(698)	(774)
Payments to Employees		(9,475)	(8,852)
Payments for Materials, Contracts & Other Expenses		(9,174)	(10,079)
<b>Net cash provided by (or used in) Operating Activities</b>	11b	<u>9,339</u>	<u>7,554</u>
<b>Cash flows from investing activities</b>			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		6,711	3,243
Sale of Replaced Assets		582	54
Sale of Surplus Assets		1,201	120
Repayments of Loans by Community Groups		43	30
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(1,322)	(2,671)
Expenditure on New/Upgraded Assets		(19,677)	(7,202)
Loans Made to Community Groups		(250)	-
<b>Net cash provided (or used in) investing activities</b>		<u>(12,712)</u>	<u>(6,426)</u>
<b>Cash flows from financing activities</b>			
<u>Receipts</u>			
Proceeds from Borrowings		3,241	-
Proceeds from Bonds & Deposits		18	-
<u>Payments</u>			
Repayments of Borrowings		-	(402)
Repayment of Finance Lease Liabilities		(90)	(99)
Repayment of Bonds & Deposits		-	(12)
<b>Net Cash provided by (or used in) Financing Activities</b>		<u>3,169</u>	<u>(513)</u>
<b>Net Increase (Decrease) in Cash Held</b>		<b>(204)</b>	<b>615</b>
plus: Cash & Cash Equivalents at beginning of period		764	149
<b>Cash and cash equivalents held at end of period</b>	11a	<u>560</u>	<u>764</u>

Additional Information:

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies

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The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

#### (1) Basis of Preparation

##### 1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared on a going concern basis using the historical cost convention in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 23 November 2021.

##### 1.2 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes

##### 1.3 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

#### (2) The Local Government Reporting Entity

Light Regional Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 93 Main Street, Kapunda SA. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Other entities in which Council has an interest but does not control are reported in Note 19.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports. A separate statement of moneys held in the Trust Fund is available for inspection at the Council Office by any person free of charge.

#### (3) Income Recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

The Council recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below:

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2017/18	\$686,215	\$757,725	- \$71,510
2018/19	\$877,270	\$820,950	+ \$56,320
2019/20	\$902,353	\$882,006	+ \$20,347
2020/21	\$1,070,542	\$980,989	+\$89,553
2021/22	\$1,493,693	\$1,210,960	+\$282,733

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

The Operating Surplus Ratio disclosed in Note 15 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

#### Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method, with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

#### (4) Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the Local Government Act 1999. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

#### (5) Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

#### (6) Infrastructure, Property, Plant & Equipment

##### 6.1 Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

#### 6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

#### Furniture/Fittings, Plant & Equipment

Office Furniture & Equipment	\$500
Other Plant & Equipment	\$500
Artworks	\$5000

#### Building, Land & Other Structures

Buildings - new construction/extensions	\$2,000
Park & Playground Furniture & Equipment	\$2,000

#### Infrastructure

Infrastructure assets are capitalised in accordance with Council's adopted Capitalisation Policy (unless otherwise stated), where the costs of renewal exceed 10% of the full asset replacement cost for the following types of assets:

- Road construction & Reconstruction
- Paving & Footpaths, Kerb & Gutter
- Stormwater
- CWMS
- Bridges

#### Traffic Control

New or renewed traffic control assets are grouped by sign or traffic control type and are capitalised at cost.

#### 6.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

#### 6.4 Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are listed below. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

#### *Plant, Furniture & Equipment*

Office Equipment	5 years
Office Furniture	5 years
Other Plant & Equipment	5 to 10 years

#### *Building & Other Structures*

Buildings – sub-structure	80 to 100 years
Buildings – other	20 to 60 years

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

Public Furniture & Fixtures	5 to 30 years
<i>Infrastructure</i>	
Roads – Sealed	12 to 70 years
Roads – Unsealed	12 to 25 years
Footpaths	25 to 75 years
Bridges	25 to 100 years
Major Culverts	25 to 100 years
Floodways	30 to 50 years
Stormwater Drainage	40 to 100 years
Stormwater Drainage - Pumps	20 to 30 years
<i>Other Assets</i>	
Cultural	10 to 50 years
Artworks	indefinite

#### 6.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

#### 6.6 Borrowing Costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 "Borrowing Costs". The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

### (7) Payables

#### 7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

#### 7.2 Payments Received in Advance & Deposits

Amounts other than grants received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

### (8) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

#### (9) Employee Benefits

##### 9.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

Weighted avg. discount rate 1.33% (2021: 1.31%)

Weighted avg. settlement period 1.20 years (2021: 1.24 years)

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

##### 9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme (formerly Statewide Super). The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

#### (10) Provisions for Reinstatement, Restoration and Rehabilitation

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

#### (11) Leases

##### Accounting policy applicable from 01 July 2019

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

##### 12.1 Council as a lessee

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

##### i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Buildings	5 years
Office Equipment	1 to 5 years

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

The right-of-use assets are also subject to impairment. Refer to the accounting policies above - Impairment of non-financial assets.

#### ii) Lease Liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

#### iii) Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

#### (12) Equity Accounted Council Businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

Council is part of the **Gawler River Floodplain Management Authority** in association with various other Councils. This is accounted for with AASB 128 Investments in Associates and set out in detail in Note 19.

A Regional Subsidiary, **Central Local Government Region of SA Inc. (CLGRSA, trading as 'LEGATUS Group')** is established by 15 member Councils. CLGRSA is not considered to be an associate of any of the individual Councils as no one Council has significant influence. As such, equity accounting procedures are not used by the Light Regional Council. It is likely that each Council's interest in the CLGRSA is non-material and as such, annual contribution to the CLGRSA has been written off as an expense.

#### (13) GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

#### (14) New accounting standards and UIG interpretations

##### Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

##### Effective for NFP annual reporting periods beginning on or after 1 January 2022

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

##### Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

**Note 1. Summary of Significant Accounting Policies (continued)**

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**Effective for NFP annual reporting periods beginning on or after 1 January 2025**

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

**(15) Comparative Figures**

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

**(16) Disclaimer**

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

**(17) COVID-19 Pandemic**

The COVID-19 pandemic has had minimal impact on the 2021/22 financial outcome, except for additional WH&S resources (staff, protective equipment, tests).

Council has considered the consequences of COVID-19 and other events and conditions, and it still considers that they do not create a material uncertainty that casts significant doubt upon the Council's ability to continue as a going concern.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 2. Income

\$ '000	2022	2021
<b>(a) Rates</b>		
<b>General Rates</b>		
General Rates	17,676	17,302
Less: Mandatory Rebates	(370)	(365)
Less: Discretionary Rebates, Remissions & Write Offs	(190)	(233)
<b>Total General Rates</b>	<b>17,116</b>	<b>16,704</b>
<b>Other Rates (Including Service Charges)</b>		
Landscape Levy	350	342
Waste Collection	1,671	1,603
Community Wastewater Management Systems	1,638	1,492
Separate & Special Rates	1,800	1,800
<b>Total Other Rates (Including Service Charges)</b>	<b>5,459</b>	<b>5,237</b>
<b>Other Charges</b>		
Penalties for Late Payment	134	34
Legal & Other Costs Recovered	41	-
<b>Total Other Charges</b>	<b>175</b>	<b>34</b>
<b>Total Rates</b>	<b>22,750</b>	<b>21,975</b>
<b>(b) Statutory Charges</b>		
Development Act Fees	342	403
Health & Septic Tank Inspection Fees	53	75
Animal Registration Fees & Fines	182	172
Other Licences, Fees & Fines	2	2
Food Inspection	2	3
Rates Searches	32	33
<b>Total Statutory Charges</b>	<b>613</b>	<b>688</b>
<b>(c) User Charges</b>		
Cemetery/Crematoria Fees	33	26
Commercial Activity Revenue	128	216
Hall & Equipment Hire	8	64
Sales - General	7	6
Sundry	59	127
Waste Management	1	2
<b>Total User Charges</b>	<b>236</b>	<b>441</b>

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
<b>(d) Investment Income</b>		
Interest on Investments		
- Loans to Community Groups	17	15
Interest on Asset Holding Costs	-	13
<b><u>Total Investment Income</u></b>	<b><u>17</u></b>	<b><u>28</u></b>
<b>(e) Reimbursements</b>		
Private Works	170	22
Other	243	283
<b><u>Total Reimbursements</u></b>	<b><u>413</u></b>	<b><u>305</u></b>
<b>(f) Other income</b>		
Rebates Received	42	52
Sundry	3	-
Workers Compensation Bonus	226	192
Bonuses Received from Local Government related Entities	249	73
<b><u>Total Other income</u></b>	<b><u>520</u></b>	<b><u>317</u></b>
<b>(g) Grants, Subsidies, Contributions</b>		
Amounts Received Specifically for New or Upgraded Assets	6,711	3,243
<b><u>Total Amounts Received Specifically for New or Upgraded Assets</u></b>	<b><u>6,711</u></b>	<b><u>3,243</u></b>
Other Grants, Subsidies and Contributions	406	34
Untied - Financial Assistance Grant	1,494	1,071
Roads to Recovery	424	636
Library and Communications	106	110
Immunisation Grant	23	21
Sundry	13	21
<b><u>Total Other Grants, Subsidies and Contributions</u></b>	<b><u>2,466</u></b>	<b><u>1,893</u></b>
<b><u>Total Grants, Subsidies, Contributions</u></b>	<b><u>9,177</u></b>	<b><u>5,136</u></b>

The functions to which these grants relate are shown in Note 12.



Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
<b>(i) Sources of grants</b>		
Commonwealth Government	5,885	4,274
State Government	611	679
Other	2,681	183
<b>Total</b>	<b>9,177</b>	<b>5,136</b>
<b>(ii) Individually Significant Items</b>		
Grant Commission (FAG) Grant in Advance Recognised as Income	957	593

Council received \$0.593m of its 2021/2022 financial year FAG grant allocation in June 2021. This amount is recorded as income for the 2020/2021 financial year as required by Australian Accounting Standards. The adjusted financial ratios at Note 15 reflect the impact of this amount on Council's operating results for 2021/2022.

(h) Conditions over Grants & Contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:

<b>Unexpended at the close of the previous reporting period</b>	986	1,027
<b>Less:</b>		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Infrastructure	(552)	(620)
Other	(33)	(7)
Recreation	-	-
<b>Subtotal</b>	<b>(585)</b>	<b>(627)</b>
<b>Plus:</b>		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Heritage & Cultural Services	7	33
Recreation	-	228
Roads Infrastructure	272	325
<b>Subtotal</b>	<b>279</b>	<b>586</b>
<b>Unexpended at the close of this reporting period</b>	<b>680</b>	<b>986</b>
<b>Net increase (decrease) in assets subject to conditions in the current reporting period</b>	<b>(306)</b>	<b>(41)</b>

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
<b>(i) Physical Resources Received Free of Charge</b>		
Land & Improvements	389	1
Roads, Bridges & Footpaths	1,752	2,539
Stormwater Drainage	–	562
Buildings	–	55
Traffic Control	–	91
Community Waste Management System	218	7
<b><u>Total Physical Resources Received Free of Charge</u></b>	<b><u>2,359</u></b>	<b><u>3,255</u></b>

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 3. Expenses

\$ '000	Notes	2022	2021
<b>(a) Employee costs</b>			
Salaries and Wages		8,281	7,898
Employee Leave Expense		1,301	1,175
Superannuation - Defined Contribution Plan Contributions	18	605	667
Superannuation - Defined Benefit Plan Contributions	18	264	108
Workers' Compensation Insurance		439	393
Income Protection Insurance		148	140
Less: Capitalised and Distributed Costs		(1,491)	(1,476)
<b>Total Operating Employee Costs</b>		<b>9,547</b>	<b>8,905</b>
Total Number of Employees (full time equivalent at end of reporting period)		93	96
<b>(b) Materials, Contracts and Other Expenses</b>			
<b>(i) Prescribed Expenses</b>			
Auditor's Remuneration			
- Auditing the Financial Reports		10	13
Bad and Doubtful Debts		21	16
Elected Members' Expenses		252	244
Operating Lease Rentals - Non-Cancellable Leases	17		
- Minimum Lease Payments		88	67
<b>Subtotal - Prescribed Expenses</b>		<b>371</b>	<b>340</b>
<b>(ii) Other Materials, Contracts and Expenses</b>			
Contractors		3,289	2,873
Energy		341	346
Maintenance		583	570
Legal Expenses		287	317
Levies Paid to Government - NRM levy		341	334
Levies - Other		30	29
Parts, Accessories & Consumables		331	424
Professional Services		956	1,077
Sundry		181	217
Advertising		95	78
Bank Charges		61	61
Insurance		302	272
Printing & Stationery		57	74
Subscriptions/Membership Fees		154	129
Telephone & Internet		147	157
Water Charges		167	240
Rates & Taxes		101	33
Staff Training & Development		113	141
Management Fees & Contributions		496	329
Plant & Motor Vehicles Running Costs		668	558
Gawler Water Reuse Scheme Water Purchases		283	338
Other		26	-
Less: Capitalised and Distributed Costs		(349)	(258)
<b>Total Materials, Contracts and Other Expenses</b>		<b>9,031</b>	<b>8,679</b>

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 3. Expenses (continued)

\$ '000	2022	2021
<b>(c) Depreciation, Amortisation and Impairment</b>		
<b>(i) Depreciation and Amortisation</b>		
Buildings & Other Structures	1,220	810
Infrastructure		
- CWMS	407	411
- Roads, Bridges, Footpaths	4,006	3,941
- Traffic Control	116	108
Plant & Equipment	447	487
Furniture & Fittings	42	38
Right-of-use Assets	91	100
<b>Total Depreciation, Amortisation and Impairment</b>	<b>6,329</b>	<b>5,895</b>
<b>(d) Finance Costs</b>		
Interest on Loans	692	767
Interest on Leases	6	7
<b>Total Finance Costs</b>	<b>698</b>	<b>774</b>

## Note 4. Asset Disposal &amp; Fair Value Adjustments

\$ '000	2022	2021
<b>Infrastructure, Property, Plant &amp; Equipment</b>		
<b>(i) Assets Renewed or Directly Replaced</b>		
Proceeds from Disposal	582	54
Less: Carrying Amount of Assets Sold	(1,394)	(200)
<b>Gain (Loss) on Disposal</b>	<b>(812)</b>	<b>(146)</b>
<b>(ii) Assets Surplus to Requirements</b>		
Proceeds from Disposal	1,201	120
Less: Carrying Amount of Assets Sold	(1,731)	(1,693)
<b>Gain (Loss) on Disposal</b>	<b>(530)</b>	<b>(1,573)</b>
<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>	<b>(1,342)</b>	<b>(1,719)</b>

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 5. Current Assets

\$ '000	2022	2021
<b>(a) Cash &amp; Cash Equivalent Assets</b>		
Cash on Hand at Bank	560	764
<b><u>Total Cash &amp; Cash Equivalent Assets</u></b>	<b><u>560</u></b>	<b><u>764</u></b>
<b>(b) Trade &amp; Other Receivables</b>		
Rates - General & Other	1,716	1,778
Debtors - General	2,674	310
GST Recoupment	326	177
Prepayments	122	72
Loans to Community Organisations	56	32
Gawler Water Reuse Scheme	21,700	-
Sundry	305	82
<b>Subtotal</b>	<b><u>26,899</u></b>	<b><u>2,451</u></b>
Less: Allowance for Doubtful Debts	(37)	(47)
<b><u>Total Trade &amp; Other Receivables</u></b>	<b><u>26,862</u></b>	<b><u>2,404</u></b>
<b>(c) Inventories</b>		
Stores & Materials	32	6
<b><u>Total Inventories</u></b>	<b><u>32</u></b>	<b><u>6</u></b>

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 6. Non-Current Assets

\$ '000	Notes	2022	2021
<b>(a) Financial Assets</b>			
<b>Receivables</b>			
Loans to Community Organisations		482	299
Gawler Water Reuse Scheme		–	21,528
<b>Total Receivables</b>		<u>482</u>	<u>21,827</u>
<b>Total Financial Assets</b>		<u>482</u>	<u>21,827</u>
<b>(b) Equity Accounted Investments in Council Businesses</b>			
Gawler River Floodplain Management Authority	19	2,240	2,224
<b>Total Equity Accounted Investments in Council Businesses</b>		<u>2,240</u>	<u>2,224</u>
<b>(c) Other Non-Current Assets</b>			
<b>Other</b>			
Capital Works-in-Progress		4,411	1,219
Other <sup>(*)</sup>		265	5,061
<b>Total Other Non-Current Assets</b>		<u>4,676</u>	<u>6,280</u>

(\*) Represented the construction costs of the Freeling Agriculture, Recreation and Multi-Use (FARM) Centre. Transferred to Building assets as at 1 July 2021.

# Light Regional Council

Financial Statements 2022

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 7. Infrastructure, Property, Plant & Equipment

#### (a(i)) Infrastructure, Property, Plant & Equipment

	Asset movements during the reporting period										as at 30/06/22					
	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Physical Resources Received Free of Charge	Revaluation Increment to Equity (AFR)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land - Other	2	28,367	542	-	28,909	456	-	(611)	-	-	389	-	27,756	1,387	-	29,143
Buildings & Other Structures	2	50,716	2,862	(29,789)	23,789	592	96	(894)	(1,220)	5,257	-	-	49,595	8,807	(30,873)	27,629
Infrastructure	3	23,089	517	(8,733)	14,873	56	23	(29)	(407)	4	218	-	23,049	814	(9,120)	14,743
- CWMS		161,032	34,651	(55,937)	139,746	9,886	13	(1,151)	(4,006)	-	1,752	-	159,303	46,302	(60,567)	145,038
- Roads, Bridges, Footpaths	3	1,654	682	(845)	1,490	-	83	(8)	(116)	-	-	-	1,633	764	(949)	1,448
- Traffic Control	3	684	4,729	(1,981)	3,432	427	1,110	(444)	(447)	-	-	-	(360)	6,266	(1,828)	4,078
Plant & Equipment		505	788	(821)	473	4	-	(2)	(42)	-	-	-	500	792	(860)	432
Furniture & Fittings		414	-	(160)	254	-	-	-	(91)	-	-	-	414	-	(252)	162
Right-of-Use Assets																
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>		<b>266,461</b>	<b>44,771</b>	<b>(98,266)</b>	<b>212,966</b>	<b>11,421</b>	<b>1,325</b>	<b>(3,125)</b>	<b>(6,329)</b>	<b>5,261</b>	<b>2,359</b>	<b>(1,204)</b>	<b>261,990</b>	<b>65,132</b>	<b>(104,449)</b>	<b>222,673</b>
Comparatives		270,847	28,803	(95,301)	204,349	9,747	3,302	(1,891)	(5,895)	-	3,254	-	266,461	44,771	(98,266)	212,966

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## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 7. Infrastructure, Property, Plant & Equipment (continued)

#### (b) Valuation of Infrastructure, Property, Plant & Equipment & Investment Property

##### Valuation of Assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Refer to Note 7a for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

##### Information on Valuations

Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Valuations of Crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and / or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

##### Other Information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.D5 to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 Fair Value Measurement: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, current replacement cost is taken to be the fair value.

##### Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.

##### Transition to AASB 13 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 7. Infrastructure, Property, Plant & Equipment (continued)

#### Land & Land Improvements

Council being of the opinion that it is not possible to attribute a value sufficiently reliably to qualify for recognition, land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

Freehold land and land over which Council has control, but does not have title, is recognised on the cost basis. No capitalisation threshold is applied to the acquisition of land or interests in land.

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 30 June 1997 at current replacement cost. Additions are recognised at cost.

All excluded/revoked Land and Land Improvements were revalued by Public Private Property, Level 21, 25 Grenfell Street, Adelaide, SA, 5000 as at 1 July 2019. The valuation of all excluded/revoked land has been undertaken using the market approach, more specifically the direct comparison method of valuation and by reference to comparable market data. The valuation of Community Land has not been revalued as at 1 July 2019. The valuation of Community Land remains as the desktop revaluation by Jones Lang Laselle (JLL), Grenfell Centre, Level 18/25 Grenfell St., Adelaide SA 5000 as at 1 July 2018.

#### Buildings & Other Structures

All Building assets were condition assessed by Sproutt Professional Engineering Services (Sproutt), Suite 1/39 Clarke St, Norwood SA 5067 as at 1 July 2019. All Building assets were revalued by Public Private Property (PPP), Level 21, 25 Grenfell Street, Adelaide, SA, 5000 as at 1 July 2019. Building assets were given a useful life sourced from PPP database and a remaining useful life based on the condition assessment by Sproutt. Building assets have been revalued as per replacement cost sourced through PPP database. Other Structure assets retained the desktop valuation revalued by JLL as at July 2018.

#### Infrastructure

Transportation assets including roads, footpaths, kerbs and drains were condition assessed and revalued during 2019 by Tonkin Consulting, Level 2, 170 Frome Street, Adelaide SA 5000. The useful life, replacement cost, written down value and remaining useful life of transportation assets were reinstated in Council's asset management system by Council Officers as at 1 July 2018.

Bridge assets were condition assessed by Kellog Brown and Root Ltd (KBR) and useful lives, residual values and remaining useful lives were all restated by Council officers as at 1 July 2017. All revised estimates and assumptions were externally validated by Tonkin Consulting during the reporting period ended 30 June 2018.

Community Wastewater Management System (CWMS) assets were condition assessed and subsequent useful lives, residual values and remaining useful lives were all restated by Council officers. All revised estimates and assumptions were externally validated by Tonkin Consulting during the reporting period ended 30 June 2009. A desktop revaluation on replacement cost unit rates was applied to all CWMS assets as at 1 July 2015 and verified to be accurate by Tonkin Consulting. All acquisitions made after 1 July 2015 are recorded at cost.

Stormwater assets were assessed by Council staff and Tonkin Consulting at 30 June 2016 from a sample of assets determined by CCTV investigations conducted by Plumbing and Pipeline Solutions. For those assets that were within the sample set, the actual condition was applied to the asset, and for those assets that were not within the sample set, the condition was assumed based on consumption, calculated from the age and the standard life of the assets. Further sampling of the system is planned over the coming years to capture more of the assets true condition. At this stage there is insufficient data to warrant adjusting the standard useful lives of asset types.

Traffic Control Signage assets were condition assessed and an average useful life by sign group (type) were all restated by Council officers. All revised estimates and assumptions were externally validated by Tonkin Consulting during the reporting period ended 30 June 2010. A desktop revaluation on replacement cost unit rates was applied to all Traffic Control Signage assets as at 1 July 2015 and verified to be accurate by Tonkin Consulting. All acquisitions made after 1 July 2015 are recorded at cost.

#### Plant, Furniture & Equipment

Plant, Furniture and Equipment assets were revalued at market value by Maloney Field Services at Level 1, 215 Greenhill Road, Eastwood SA 5063, during the period 30 June 2011. All acquisitions made after the respective date of valuation are recorded at cost. On the 1 July 2015 the condition and useful lives of the existing Plant, Furniture and Equipment assets were reviewed and adjusted by Council officers using estimated remaining life.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 8. Liabilities

\$ '000	2022		2021	
	Current	Non Current	Current	Non Current
<b>(a) Trade and Other Payables</b>				
Goods & Services	1,760	–	1,500	–
Payments Received in Advance	279	–	985	–
Accrued Expenses - Employee Entitlements	74	–	40	–
Accrued Expenses - Other	510	–	372	–
Deposits, Retentions & Bonds	215	–	197	–
Other	28	–	56	–
<b>Total Trade and Other Payables</b>	<b>2,866</b>	<b>–</b>	<b>3,150</b>	<b>–</b>

\$ '000	Notes	2022		2021	
		Current	Non Current	Current	Non Current
<b>(b) Borrowings</b>					
Loans		740	2,514	680	3,014
Cash Advance Debentures		–	25,373	–	21,692
Lease Liabilities	17b	87	79	91	166
<b>Total Borrowings</b>		<b>827</b>	<b>27,966</b>	<b>771</b>	<b>24,872</b>

All interest bearing liabilities are secured over the future revenues of the Council

**(c) Provisions**

Employee Entitlements (including oncosts)	2,442	251	2,451	204
<b>Total Provisions</b>	<b>2,442</b>	<b>251</b>	<b>2,451</b>	<b>204</b>

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 9. Reserves

\$ '000	as at 30/06/21				as at 30/06/22
	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
<b>(a) Asset Revaluation Reserve</b>					
Land - Other	26,475	–	–	–	26,475
Buildings & Other Structures	21,079	–	195	–	21,274
Infrastructure					
- CWMS	9,404	–	5	–	9,409
- Roads, Bridges, Footpaths	110,026	–	–	(1,205)	108,821
- Traffic Control	645	–	–	–	645
Plant & Equipment	775	–	–	–	775
Furniture & Fittings	1	–	–	–	1
JV's / Associates - Other Comprehensive Income	264	–	1	–	265
<b>Total Asset Revaluation Reserve</b>	<b>168,669</b>	<b>–</b>	<b>201</b>	<b>(1,205)</b>	<b>167,665</b>
Comparatives	168,554	115	–	–	168,669

\$ '000	as at 30/06/21				as at 30/06/22
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
<b>(b) Other Reserves</b>					
Quarry Rehabilitation	253	–	–	–	253
CWMS Infrastructure	3,261	–	(1)	–	3,260
Kingsford Industrial Estate	587	–	–	–	587
Park Range Estate Open Space	28	1	–	–	29
Schuster Estate Freeling	–	22	–	–	22
<b>Total Other Reserves</b>	<b>4,129</b>	<b>23</b>	<b>(1)</b>	<b>–</b>	<b>4,151</b>
Comparatives	3,433	739	(43)	–	4,129

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 9. Reserves (continued)

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**Purposes of Reserves**

**Asset Revaluation Reserves**

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non current assets (less any subsequent impairment losses, where applicable).

**Quarry Rehabilitation**

Used for the expenditure involved in rehabilitating quarries used by Light Regional Council.

**CWMS Infrastructure**

Used for maintenance, capital upgrade and replacement of CWMS infrastructure.

**Kingsford Industrial Estate**

Used to hold funds received for the upgrade of roadworks in the Kingsford Industrial Estate.

**Park Range Estate Open Space**

Used to hold funds received from sale of a portion of open space at Park Range Estate, Freeing for future upgrade of remaining open space at Park Range Estate.

**Schuster Estate**

Used to hold funds received for the future upgrade of the Schuster Estate, Freeing.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 10. Assets Subject to Restrictions

\$ '000	2022	2021
<p>The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.</p>		
<b>Infrastructure, Property, Plant &amp; Equipment</b>		
Soldiers Memorial Hall - Kapunda	150	240
Historical Museum - Kapunda	2,591	2,641
Mine Chimney Site - Kapunda	24	24
Cemetery Reserve - Kapunda	-	31
Dutton Park - Kapunda	1,000	1,000
Swimming Centre - Kapunda	534	549
Herald Building - Kapunda	558	568
Thompson Building - Kapunda	292	320
Senior Citizens Clubrooms - Kapunda	1,042	1,080
Institute - Freeling	1,959	1,921
Recreation Parklands - Freeling	5,409	287
Cemetery Reserve - Freeling	58	59
Cemetery Reserve - Greenock	219	219
Institute - Greenock	804	822
Recreation Parklands - Greenock	1,028	1,059
Adelaide Soaring Club - Buchfelde	1,600	1,600
Recreation Parklands - Roseworthy	416	420
Institute - Wasleys	1,099	1,129
Recreation Parklands - Wasleys	677	685
Hewett Centre - Hewett	4,970	5,072
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>	<b>24,430</b>	<b>19,726</b>
<b>Total Assets Subject to Externally Imposed Restrictions</b>	<b>24,430</b>	<b>19,726</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
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#### (a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Total Cash & Equivalent Assets	5	560	764
<b>Balances per Statement of Cash Flows</b>		<u>560</u>	<u>764</u>

#### (b) Reconciliation of Change in Net Assets to Cash from Operating Activities

<b>Net Surplus/(Deficit)</b>		9,112	6,144
<b>Non-Cash Items in Income Statements</b>			
Depreciation, Amortisation & Impairment		6,329	5,895
Equity Movements in Equity Accounted Investments (Increase)/Decrease		26	29
Non-Cash Asset Acquisitions		(2,359)	(3,255)
Grants for capital acquisitions treated as Investing Activity		(6,711)	(3,243)
Net (Gain) Loss on Disposals		1,342	1,719
Recognition of Building previously recognised as Non-Current Asset - Other		5,061	-
		<u>12,800</u>	<u>7,289</u>
<b>Add (Less): Changes in Net Current Assets</b>			
Net (Increase)/Decrease in Receivables		(24,424)	11
Change in Allowances for Under-Recovery of Receivables		10	-
Net (Increase)/Decrease in Inventories		(26)	3
Net (Increase)/Decrease in Other Assets		21,243	15
Net Increase/(Decrease) in Trade & Other Payables		(302)	(31)
Net Increase/(Decrease) in Unpaid Employee Benefits		38	267
<b>Net Cash provided by (or used in) operations</b>		<u>9,339</u>	<u>7,554</u>

#### (c) Non-Cash Financing and Investing Activities

##### Acquisition of assets by means of:

Physical Resources Received Free of Charge	2i	2,359	3,255
<b>Total Non-Cash Financing and Investing Activities</b>		<u>2,359</u>	<u>3,255</u>

#### (d) Financing Arrangements

##### Unrestricted access was available at balance date to the following lines of credit:

Bank Overdrafts	20	20
Corporate Credit Cards	32	32
LGFA Cash Advance Debenture Facility	17,197	7,702

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

## Light Regional Council

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

## Note 12(a) : Functions

	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
<b>\$ '000</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
<b>Functions/Activities</b>										
Business Undertakings	230	481	1,427	1,434	(1,197)	(953)	54	–	25,753	24,877
Community Services	126	285	2,670	1,616	(2,544)	(1,331)	23	21	2,601	2,493
Culture	128	117	215	828	(87)	(711)	73	131	15,606	14,946
Economic Development	275	4	1,214	1,459	(939)	(1,455)	269	7	541	525
Environment	8	20	2,048	2,337	(2,040)	(2,317)	–	28	8,035	7,709
Recreation	23	1	1,878	1,611	(1,855)	(1,610)	22	–	26,072	21,005
Regulatory Services	542	580	1,674	1,786	(1,132)	(1,206)	–	–	129	120
Transport & Communication	300	1,084	6,934	5,909	(6,634)	(4,825)	7	1,084	167,844	164,302
Council Administration	25,383	23,075	7,571	7,302	17,812	15,773	2,018	622	10,944	10,494
<b>Total Functions/Activities</b>	<b>27,015</b>	<b>25,647</b>	<b>25,631</b>	<b>24,282</b>	<b>1,384</b>	<b>1,365</b>	<b>2,466</b>	<b>1,893</b>	<b>257,525</b>	<b>246,471</b>

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 12(b). Components of Functions

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The activities relating to Council functions are as follows:

**Business Undertakings**

Caravan Parks, Development of Land for Resale, Private Works, Property Portfolio and CWMS.

**Community Services**

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Preventive Health Services, Other Health Services, Community Support, Home Assistance Scheme, Other Services for the Aged and Disabled, Children and Youth Services, Community Assistance, Community Transport, Other Community Support, Community Amenities, Cemeteries / Crematoria, Public Conveniences and Car Parking – non-fee-paying.

**Culture**

Library Services, Static Libraries, Other Library Services, Visitor Information Centre, Cultural Services, Cultural Venues, Regional Development, Support to Local Businesses, Tourism, Heritage, Museums and Art Galleries, and Other Cultural Services.

**Economic Development**

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

**Environment**

Agricultural Services, Agricultural Water, Animal/Plant Boards, Landcare, Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Recycling Disposal Facility, Other Waste Management, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

**Recreation**

Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, Swimming Centre – Outdoor, and Other Recreation.

**Regulatory Services**

Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services.

**TRANSPORT & COMMUNICATION**

Aerodrome, Bridges, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – unformed, Traffic Management, Local Government Grant Commission (LGGC) – roads (formula funded), and Other Transport.

**Council Administration**

Governance, Administration (not easily classified), Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Contract Management, Customer Service, Other Support Services.



Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 13. Financial Instruments

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**Recognised Financial Instruments**

**Bank, Deposits at Call, Short Term Deposits**

**Accounting Policy:**

Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

**Terms & Conditions:**

Deposits are returning fixed interest rates of 1.05% (2021: 0.30%). The objective is to minimise call and short term deposits by using any surplus cash to pay down cash advance debentures (borrowing) and thus reduce interest expenses. Call and shorter term deposits only normally occur if there are unexpected cash receipts, e.g. grants.

**Carrying Amount:**

Approximates fair value due to the short term to maturity.

**Receivables - Rates & Associated Charges**

**Accounting Policy:**

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

**Terms & Conditions:**

Secured over the subject land, arrears attract monthly interest of 0.42% (2021: 0.42%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State. Rates debt collection was put on hold during the peak of the COVID19 in 2020/21, but has since been normalised in 2021/22.

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

**Receivables - Fees & Other Charges**

As at 30/6/2022 'Receivables' included \$21,700,000 for an amount due on 31/8/2022 related to an agreement with Bunyip Water (Gawler River Water Scheme). This amount was received on 31/8/2022. Refer note 22 related to 'Events after the balance-day date'.

**Receivables - Other Levels of Government**

**Accounting Policy:**

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

**Terms & Conditions:**

Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

**Carrying Amount:**

Approximates fair value.

**Liabilities - Creditors and Accruals**

**Accounting Policy:**

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

**Terms & Conditions:**

Liabilities are normally settled on 30 day terms.

**Carrying Amount:**

Approximates fair value.

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

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**Liabilities - Interest Bearing Borrowings**

**Accounting Policy:**

Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

**Terms & Conditions:**

Secured over future revenues, debenture loans are repayable by 6-monthly instalments of principle and interest; interest is charged at fixed rates between 2.63% and 5.70% (2021: 4.05% and 5.70%) and a variable rates between 2.05% and 2.80% (2021: 1.30% and 2.05%). Fixed term borrowings mainly relate to borrowing on behalf of community organisations for the construction and provision of assets on Council land, so any repayment risk is offset by the value of the assets created. Also refer note related to the \$21,700,000 receivable above, as the receipt of these funds on 31/8/2022 allowed for the immediate repayment of all amounts outstanding on cash advance debentures.

**Carrying Amount:**

Approximates fair value.

**Liabilities - Leases**

**Accounting Policy:**

Accounted for in accordance with AASB 16 as stated in Note 17.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets and Liabilities</b>					
<b>2022</b>					
<b>Financial Assets</b>					
Cash & Cash Equivalents	560	–	–	560	560
Receivables	26,933	–	–	26,933	26,933
Other Financial Assets	74	319	241	634	634
<b>Total Financial Assets</b>	<b>27,567</b>	<b>319</b>	<b>241</b>	<b>28,127</b>	<b>28,127</b>
<b>Financial Liabilities</b>					
Payables	2,866	–	–	2,866	2,282
Current Borrowings	875	–	–	875	740
Non-Current Borrowings	4,736	8,078	21,687	34,501	27,887
Leases	166	81	–	247	166
<b>Total Financial Liabilities</b>	<b>8,643</b>	<b>8,159</b>	<b>21,687</b>	<b>38,489</b>	<b>31,075</b>
<b>2021</b>					
<b>Financial Assets</b>					
Cash & Cash Equivalents	766	–	–	766	764
Receivables	2,300	21,528	–	23,828	23,828
Other Financial Assets	45	199	163	407	331
<b>Total Financial Assets</b>	<b>3,111</b>	<b>21,727</b>	<b>163</b>	<b>25,001</b>	<b>24,923</b>
<b>Financial Liabilities</b>					
Payables	2,165	–	–	2,165	2,165
Current Borrowings	943	–	–	943	680
Non-Current Borrowings	–	23,590	2,108	25,698	24,706
<b>Total Financial Liabilities</b>	<b>3,108</b>	<b>23,590</b>	<b>2,108</b>	<b>28,806</b>	<b>27,551</b>

continued on next page ...

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

**Note 13. Financial Instruments (continued)**

The following interest rates were applicable to Council's Borrowings at balance date:

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	2.80%	25,539	1.86%	15,768
Fixed Interest Rates	4.00%	3,254	4.24%	9,875
		<u>28,793</u>		<u>25,643</u>

**Net Fair Value**

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

**Risk Exposures**

Council does not use Risk Exposures.

**Expected Credit Losses (ECL)**

Council has minimal credit loss risk and it is considered that a ECL matrix would provide little value to GPFS users, especially as the main source of revenue (rates and annual charges) are secured over subject land.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2022	2021
<b>Capital Commitments</b>		
<b>Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:</b>		
Buildings	378	584
Infrastructure	5,068	6,714
Plant & Equipment	26	343
Information Technology	-	115
	<u>5,472</u>	<u>7,756</u>
<b>These expenditures are payable:</b>		
Not later than one year	<u>5,472</u>	<u>7,756</u>

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 15. Financial Indicators

	Indicator 2022	Indicators 2021	Indicators 2020
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
<b>1. Operating Surplus Ratio</b>			
Operating Surplus	<b>5.1%</b>	5.3%	5.8%
Total Operating Income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
<b>Adjusted Operating Surplus Ratio</b>			
Operating Surplus	<b>4.1%</b>	5.0%	5.8%
Total Operating Income			
<b>2. Net Financial Liabilities Ratio</b>			
Net Financial Liabilities	<b>24%</b>	25%	28%
Total Operating Income			
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
<b>3. Asset Renewal Funding Ratio</b>			
Asset Renewals	<b>12%</b>	94%	125%
Infrastructure & Asset Management Plan required expenditure			
<i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i>			

**Adjustments to Ratios**

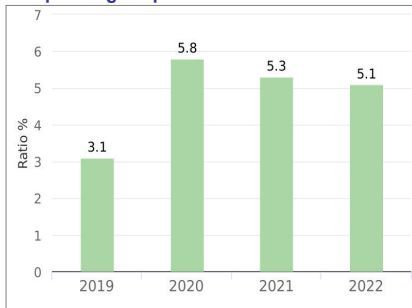
*In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 15. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

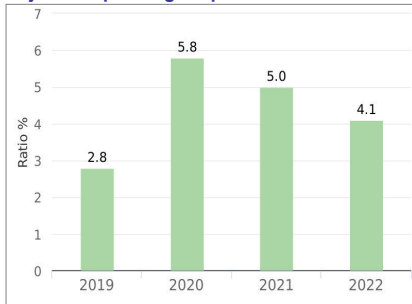
This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2021/22 result

2021/22 ratio 5.1%

A marginal change in 2021/22. Refer commentary related to the 'adjusted' Operating Surplus ratio.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

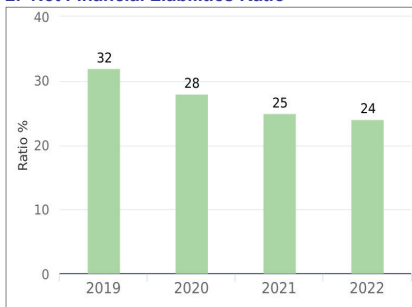
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2021/22 result

2021/22 ratio 4.1%

Marginal decline in the adjusted surplus ratio, trending to the preferred outcome since 2020.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2021/22 result

2021/22 ratio 24%

A marginal improvement in this ratio in 2021/22. The ratio with the operating revenue adjusted for the financial assistance grant is the same percentage so the adjusted net financial liabilities ratio is not separately disclosed.

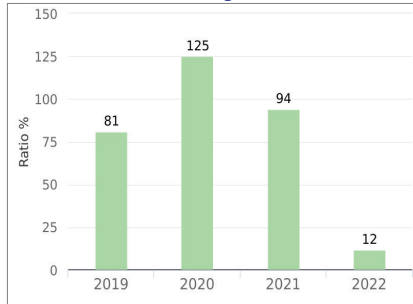
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 15. Financial Indicators (continued)

3. Asset Renewal Funding Ratio



**Purpose of asset renewal funding ratio**

This indicator aims to determine if assets are being renewed and replaced in an optimal way as forecast in the IAMP

**Commentary on 2021/22 result**

2021/22 ratio	12%
---------------	-----

Decline in the outcome this year, but additional resources provided and implemented in 2019/20. 5-year average for the ratio is 107%. Revised IAMP approved during the year and fully funded in the next LTFP.



Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

**Note 16. Uniform Presentation of Finances**

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	27,015	25,647
less Expenses	(25,631)	(24,282)
<b>Operating Surplus / (Deficit)</b>	<b>1,384</b>	<b>1,365</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	(1,322)	(2,671)
add back Depreciation, Amortisation and Impairment	6,329	5,895
add back Proceeds from Sale of Replaced Assets	582	54
	<b>5,589</b>	<b>3,278</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(19,677)	(7,202)
add back Amounts Received Specifically for New and Upgraded Assets	6,711	3,243
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	1,201	120
	<b>(11,765)</b>	<b>(3,839)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(4,792)</b>	<b>804</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 17. Leases

#### (i) Council as a lessee

##### Terms and conditions of leases

##### Asset Class here

Council leases a building and various IT hardware and equipment for terms no longer than 5 years.

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

#### (a) Right of use assets

\$ '000	Buildings & Other Structures	Office Equipment	Total
<b>2022</b>			
Opening balance	54	200	254
Additions to right-of-use assets	–	–	–
Depreciation charge	(17)	(74)	(91)
<b>Balance at 30 June</b>	<b>37</b>	<b>126</b>	<b>163</b>
<b>2021</b>			
Opening balance	71	39	110
Additions to right-of-use assets	–	244	244
Depreciation charge	(17)	(83)	(100)
<b>Balance at 30 June</b>	<b>54</b>	<b>200</b>	<b>254</b>

#### (b) Lease liabilities

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$ '000	2022	2021
Balance at 1 July	256	111
Additions	–	244
Accretion of interest	6	8
Payments	(96)	(107)
<b>Balance at 30 June</b>	<b>166</b>	<b>256</b>
<b>Classified as:</b>		
Current	87	90
Non Current	79	166

The maturity analysis of lease liabilities is included in Note 13.

The Group had total cash outflows for leases of \$107,000.  
The following are the amounts recognised in profit or loss:

Depreciation expense of Right-of-Use Assets	91	100
Interest expense on lease liabilities	6	8
<b>Total amount recognised in profit or loss</b>	<b>97</b>	<b>108</b>

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 17. Leases (continued)

(ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

**Investment Property**

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

\$ '000	2022	2021
<b>Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:</b>		
Not later than one year	138	137
Later than one year and not later than 5 years	404	435
Later than 5 years	4,970	5,080
	<u>5,512</u>	<u>5,652</u>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 18. Superannuation

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The Council makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Super and the Local Government Superannuation Scheme). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

#### **Accumulation only Members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.00% in 2021/22; 9.50% in 2020/21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

#### **Salarylink (Defined Benefit Fund) Members**

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2020/21) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 1 April 2021. On 11 June 2021, Louise Campbell issued a Funding and Solvency Certificate effective from 1 April 2021 to 31 March 2026. She also issued a Benefit Certificate covering the Local Super sub-plan effective 1 April 2021 to 31 March 2026. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

#### **Contributions to Other Superannuation Schemes**

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 19. Interests in Other Entities

All joint ventures and associates are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2022	2021	2022	2021
<b>Council's Share of Net Income</b>				
Joint Ventures	(26)	(29)	2,240	2,224
<b>Total Council's Share of Net Income</b>	<b>(26)</b>	<b>(29)</b>	<b>2,240</b>	<b>2,224</b>

(a)i) Joint Ventures, Associates and Joint Operations

(a) Carrying Amounts

\$ '000	Principal Activity	2022	2021
Gawler River Floodplain Management Authority (GRFMA)	Flood mitigation	2,240	2,224
<b>Total Carrying Amounts - Joint Ventures &amp; Associates</b>		<b>2,240</b>	<b>2,224</b>

**Gawler River Floodplain Management Authority (GRFMA)**

The GRFMA was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 by a Charter published in the South Australian Government Gazette on 22 August 2002. The Constituent Councils are: The Adelaide Hills Council, The Barossa Council, The Town of Gawler, Light Regional Council, Adelaide Plains Council and The City of Playford.

The GRFMA has been established for the following purposes:

1. To coordinate the construction, operation and maintenance of flood mitigation infrastructure in the Gawler River Area (the Floodplain);
2. To raise finance for the purpose of developing, managing, operating and maintaining flood mitigation works within the Floodplain;
3. To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flood mitigation within the Floodplain;
4. To enter into agreements with Constituent Councils for the purpose of managing and developing the Floodplain.

(b) Relevant Interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2022	2021	2022	2021	2022	2021
Gawler River Floodplain Management Authority (GRFMA)	10.36%	10.17%	10.36%	10.17%	16.70%	16.70%

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 19. Interests in Other Entities (continued)

(c) Movement in Investment in Joint Venture or Associate

\$ '000	Gawler River Floodplain Management Authority (GRFMA)	
	2022	2021
Opening Balance	2,224	2,217
Share in Operating Result	(26)	(29)
Share in Other Comprehensive Income	42	36
<b>Council's Equity Share in the Joint Venture or Associate</b>	<b>2,240</b>	<b>2,224</b>

(d) Summarised Financial Information of the Equity Accounted Business

Statement of Financial Position

Non-Current Assets	21,959	21,690
Cash and Cash Equivalents	126	170
Other Current Assets	99	49
<b>Total Assets</b>	<b>22,184</b>	<b>21,909</b>
Liabilities	563	37
<b>Net Assets</b>	<b>21,621</b>	<b>21,872</b>

In the event of there being an insolvency of the Authority at the time of dissolution, the then Constituent Councils will be responsible jointly and severally to pay the liabilities of the Authority, and between themselves in the proportion of their interest in the net assets last determined under Clause 15 of the GRFMA Charter published in the South Australian Government Gazette, 17 August 2006.

Note 20. Non-Current Assets Held for Sale & Discontinued Operations

Council does not have any Non-Current Assets Held for Sale or any Discontinued Operations.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 21. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

---

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but knowledge is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

#### 1. Land under roads

As reported in the Financial Statements, Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in the reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled 1457 km of road reserves of average width 4.6 metres.

#### 2. Potential insurance losses

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to deductible "insurance excesses", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

#### 3. Bank guarantees

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$2,169,147 (2021: \$2,261,089) at reporting date.

Council does not expect to incur any loss arising from these guarantees.

#### 4. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 3 appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

### Note 22. Events after the Balance Sheet Date

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Events that occur after the reporting date of 30 June 2022, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

#### COVID-19

COVID-19 was classified as a global pandemic by the World Health Organisation and has continued widely in 2021 and 2022. Measures taken by the Commonwealth and State governments have affected South Australia's economic activity and Council's operations. At this stage, the financial impacts on Council's operations have been insignificant and Council does not expect that further financial impacts to flow into the 2022/23 financial year to be significant although arguably international inflationary pressures are partly attributable to COVID-19 economic impacts.

#### GWRS (Bunyip Water) 'take-out'

A significant event occurred after 30/6/2022, on 31/8/2022, resulting in a very large reduction in the borrowing level and a major improvement in the overall financial position. As anticipated in the 2022/23 long term financial plan, approved by Council in June 2022, an amount of \$21.7 million was received from Bunyip Water on 31/8/2022 for the 'take-out' of the Gawler Water Re-use Scheme (Bunyip Water 1) and the cash received was immediately used to reduce Cash Advance Debenture borrowing. As

continued on next page ...

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

**Note 22. Events after the Balance Sheet Date (continued)**

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at the date of the receipt of the funds, and including the receipt of the first rates' instalment for the 2022/23 financial year, the total outstanding CAD borrowing was zero, compared to \$25.4 million at 30/6/2022. \$21.7 million was disclosed as a current asset receivable as at 30/6/2022.



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 23. Related Party Transactions

#### Key Management Personnel

##### Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 17 persons were paid the following total compensation:

\$ '000	2022	2021
<b>The compensation paid to Key Management Personnel comprises:</b>		
Short-Term Employee Benefits	1,530	4,032
Long-Term Benefits	33	95
Termination Benefits	-	44
<b>Total</b>	<b>1,563</b>	<b>4,171</b>

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

##### Receipts from Key Management Personnel comprise:

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), Council received the following amounts in total:

Contributions for Fringe Benefits Tax purposes	23	52
<b>Total</b>	<b>23</b>	<b>52</b>

**Close Family Members of Key Management Personnel** One (1) close family member of key management personnel is employed by Council in accordance with the terms of the applicable Awards and Enterprise Agreements of Council, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

**Key Management Personnel and Business Transactions** Nil.

**Key Management Personnel and Community Organisations** Six (6) KMP are involved with the following Community organisations: Freeling Recreation Park Committee, Greenock Centenary Park Management Committee, Kapunda Business Alliance, Kapunda Mural Committee, Pines Reserve Committee, Riverton Town Committee, Barossa Tourism, U3A, Rotary Club of Kapunda, Truro and Districts Association. In accordance with the Local Government Act 1999, these persons declare a conflict of interest and take no part in discussions relating to matters involving the respective organisations. Council contributed \$77,560.00 in financial year 2021/22 to these organisations by way of management fees, grants and discretionary rate rebates.

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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LIGHT REGIONAL COUNCIL

### Opinion

We have audited the accompanying financial report of Light Regional Council, which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of Light Regional Council as of 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report, which gives a true and fair view in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such internal control as the committee and management determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



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### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

### **BENTLEYS SA AUDIT PARTNERSHIP**



DAVID PAPA  
PARTNER

Dated at Adelaide this 23 day of November 2022

**Bentleys SA Audit Partnership**

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## **INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF LIGHT REGIONAL COUNCIL**

### **Opinion**

We have audited the compliance of Light Regional Council (the Council) with the requirements of *Section 125 of the Local Government Act 1999* in relation to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2021 to 30 June 2022 are in accordance with legislative provisions.

In our opinion, the Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with legislative provisions for the period 1 July 2021 to 30 June 2022.

### **Limitation on Use**

This report has been prepared for the members of the Council in accordance with *Section 129 of the Local Government Act 1999* in relation to Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

### **Limitations of Controls**

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on internal controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

### **Independence**

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.



A member of Bentleys, a network of independent advisory and accounting firms located throughout Australia, New Zealand and China that trade as Bentleys. All members of the Bentleys Network are affiliated only, are separate legal entities and not in partnership. Liability limited by a scheme approved under Professional Standards Legislation. A member of Allinial Global – an association of independent accounting and consulting firms.



### **The Council's Responsibility for the Internal Controls**

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

### **Our Responsibility**

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the *Council* has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2021 to 30 June 2022. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of internal controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these internal controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis on the assessed risks.

### **BENTLEYS SA AUDIT PARTNERSHIP**



DAVID PAPA  
PARTNER

Dated at Adelaide this 23 day of November 2022

**Light Regional Council**

Financial Statements 2022

**General Purpose Financial Statements**  
for the year ended 30 June 2022

**Certification of Auditor Independence**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Light Regional Council for the year ended 30 June 2022, the Council's Auditor, Bentsleys SA Audit Partnership has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.



**Richard Dodson**  
Acting Chief Executive Officer  
22 November 2022



**Ross Haslam**  
Presiding Member, Audit Committee  
22 November 2022

**Bentleys SA Audit Partnership**

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**Certification of Auditor Independence**

I confirm that, for the audit of the financial statements of Light Regional Council for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants (*including Independence Standards*), Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) Local Government (Financial Management) Regulations 2011.

**Bentleys SA Audit Partnership**



David Papa  
Partner

**Dated at Adelaide this 2<sup>nd</sup> day of November 2022**



Light  
Regional  
Council

# Affiliate Report - Legatus

Legatus Annual Report





## 2021/2022 ANNUAL REPORT

**The Legatus Group Charter requires that the AGM receive the Legatus Group Annual Report which may incorporate reports from committees and any representatives reports from other organisations. The Legatus Group AGM held on Friday 9 September 2022 adopted this report.**

The Legatus Group Charter clause 6.3 Annual Report

6.3.1 The Legatus Group must each year, produce an Annual Report summarising the activities, achievements and financial performance of the Legatus Group for the preceding Financial Year.

6.3.2 The Annual Report must incorporate the audited financial statements of the Legatus Group for the relevant Financial Year.

6.3.3 The Annual Report must be provided to the Constituent Councils by 30 September each year.

The Legatus Group is a regional subsidiary of:

- Adelaide Plains Council
- Barunga West Council
- Clare & Gilbert Valleys Council
- Copper Coast Council
- District Council of Mount Remarkable
- District Council of Orroroo/Carrieton
- District Council of Peterborough
- Light Regional Council
- Northern Areas Council
- Port Pirie Regional Council
- Regional Council of Goyder
- The Barossa Council
- The Flinders Ranges Council
- Wakefield Regional Council
- Yorke Peninsula Council

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority. It now continues in existence as a regional subsidiary of its member Councils under Part 2 of Schedule 2 of the Local Government Act 1999 by the provisions of Section 25 of the Local Government (Implementation) Act 1999.

In 2016 the Central Local Government Region of South Australia adopted the trading name of Legatus Group to which it is referred. The Legatus Group is established to:

- undertake co-ordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level
- facilitate and co-ordinate activities of local government at a regional level related to community and economic development with the object of achieving improvement for the benefit of the communities of its Constituent Councils
- develop, encourage, promote, foster and maintain consultation and co-operation and to strengthen the representation and status of local government when dealing with other governments, private enterprise and the community
- develop further co-operation between its Constituent Councils for the benefit of the communities of the region
- develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the communities of the region
- undertake projects and activities that benefit the region and its communities
- associate collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.

The Legatus Group is a body corporate and is governed by a Board of Management which has the responsibility to manage all activities of the group and ensure that they act in accordance with its Charter.

**Contact Details:** Address: 20 King Street Mintaro SA 5415 PO Box 1 Mintaro SA 5415 Telephone: 0407819000 Email: [ceo@legatus.sa.gov.au](mailto:ceo@legatus.sa.gov.au) Website: [www.legatus.sa.gov.au](http://www.legatus.sa.gov.au)

**Legatus Group Board of Management:** The Board consists of all principal members (Mayors) of the Constituent Councils which for 2020/2021 were:

Council	Delegate
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip
District Council of Orroroo Carrieton	Mayor Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien
Northern Areas Council	Mayor Ben Browne
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Peter Matthey OAM

The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Greg Flint
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

**Office Bearers for 2021/22**

Chairman	Mayor Phillip Heaslip
Deputy Chairs	Mayor Bill O'Brien Mayor Rodney Reid
South Australian Regional Organisation of Councils	Mayor Peter Matthey Mayor Bill O'Brien
Chief Executive Officer	Mr Simon Millcock
Auditor	Dean Newberry and Associates

The following meetings of the Board of Management were held during the 2021/22 year:

- 3 September 2021 Annual General Meeting Orroroo
- 3 September 2021 Ordinary General Meeting Orroroo
- 3 December 2021 Special Meeting online
- 10 December 2021 Ordinary General Meeting Kadina
- 14 February 2022 Special Meeting online
- 21 February 2022 Special Meeting online
- 11 March 2022 Ordinary General Meeting Nuriootpa
- 10 June 2022 Ordinary General Meeting Melrose

There were four advisory committees in 2021/2022 and all agendas and minutes from the Board meetings and these committees are published on the Legatus Group Website. All advisory committee minutes were provided with the agendas to the Legatus Group meetings. The Constituent Councils are provided during the year with Board Agendas, Minutes, Annual Report, Business Plan, Budget and Financial Reports.

Committee	Members
Audit Committee	<ul style="list-style-type: none"> <li>• Mayor Kathie Bowman (Chair)</li> <li>• Mayor Rodney Reid</li> <li>• Mr Peter Ackland</li> <li>• Mr Colin Byles</li> <li>• Mr Ian McDonald</li> </ul>
Management Group (Council CEOs)	<ul style="list-style-type: none"> <li>• Mr Sam Johnson OAM (Mt Remarkable) (Chair)</li> <li>• Mr James Miller (Adelaide Plains)</li> <li>• Mr Martin McCarthy (Barossa)</li> <li>• Ms Maree Wauchope (Barunga West)</li> <li>• Dr Helen Macdonald (Clare &amp; Gilbert Valleys)</li> <li>• Mr Russell Peate (Copper Coast)</li> <li>• Mr Eric Brown (Flinders Ranges)</li> <li>• Mr David Stevenson (Goyder)</li> <li>• Mr Brian Carr (Light)</li> <li>• Mr Colin Byles (Northern Areas)</li> <li>• Mr Dylan Strong (Orroroo/Carrieton) replaced by Mr Paul Simpson</li> <li>• Mr Stephen Rufus</li> <li>• Mr Peter Ackland (Pirie Regional)</li> <li>• Mr Andrew MacDonald (Wakefield)</li> <li>• Mr Andrew Cameron (Yorke Peninsula)</li> </ul>
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> <li>• Dr Helen Macdonald Chair (CEO Clare &amp; Gilbert Valleys Council)</li> <li>• Lee Wallis (Goyder)</li> <li>• Steve Kaesler (Barossa)</li> <li>• Tom Jones (Adelaide Plains)</li> <li>• Mike Wilde (Department of Planning, Transport and Infrastructure)</li> </ul>

	<ul style="list-style-type: none"> <li>• Kelly-Anne Saffin (CEO RDA YMN)</li> <li>• Dylan Strong (CEO Orroroo Carrieton)</li> <li>• Michael McCauley (Yorke Peninsula)</li> <li>• Stuart Roberts (Wakefield)</li> <li>• Mitchell Foote (Flinders Ranges)</li> </ul>
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> <li>• Andrew MacDonald Chair (CEO Wakefield)</li> <li>• Gary Easthope (Clare and Gilbert Valleys)</li> <li>• Adam Broadbent (Light)</li> <li>• Matthew McRae (Copper Coast)</li> <li>• Riaz Uddin (Goyder)</li> <li>• Hayden Battle (Wakefield)</li> </ul>

#### **Chairs Report – Mayor Phillip Heaslip**

It has been my pleasure to serve in this my inaugural year as Chair and I take this opportunity to report on some of the highlights of the past year.

Internally we have undertaken workshops and surveys to update our Strategic Plan which has been distributed to member councils for their consideration. This will be the subject of a report at the 9 September 2022 Legatus Group Ordinary meeting. We extended the contract of our CEO Mr Simon Millcock until 30 June 2024.

The board has taken an approach over the past three years to not significantly increase members fees whilst using the reserves to undertake both administration and project work including the appointment of an Administration Officer. The board has noted this will need reviewing in the coming year, we plan to have met the targets for our reserves as previously agreed to by June 2023.

The board has focused this year on the key areas of:

- Roads and Transport Infrastructure
- Waste Management – including Wastewater
- Community Capacity Wellbeing
- Environmental Stainability

The Legatus Group provides a pivotal role to member councils in advocating on regional and state-wide issues and this has included:

- Rating equity associated with major energy producers that resulted in Hon Geoff Brock MP introducing a Private Members Bill in December 2021 which was not able to progress as time ran out to pass the Bill during that Parliament. The Legatus Group continued to lobby prior to the State election and then with all Local Members of the new Parliament to reintroduce and support the Bill.

- Wellbeing and Mental Health via a Memorandum of Understanding with Lifeline Country to Coast to support the existing and develop new Connect Centres within the region. This has gained traction with Hon Geoff Brock MP, Fraser Ellis MP and Penny Pratt MP co-signing a letter to the Minister for Health to support the Legatus Group – Lifeline recommendations. This included support for the extension of the two Family and Business Support Mentors through Dept Primary Industries and Regions within our northern councils.
- Assisted with matters relating to Community Wastewater Management Schemes (CWMS) which has seen a review and CWMS reform program.
- Delivered the SA Regional Organisation of Councils a SA Regional Road Priority Project.
- Assisted with the Northern and Yorke Drought Resilience Plan in partnership with Regional Development Australia Organisations and the Northern and Yorke Landscape Board.

The Legatus Group provided support at a regional and state level with forums, workshops and webinars including:

- SA CWMS Conference
- Legatus Group Waste Forum
- Yorke Mid North Alliance Regional Planning Forum
- Legatus Group Regional Roads Forum
- Accessible Tourism Forum
- Ageing and Disability Lifestyle Expo
- Community Development Forum
- Aboriginal self-determination Webinar
- Native Foods Cultural Awareness Forum

Key reports and projects supported this year by the Legatus Group were:

- Smart Irrigation (Copper Coast & Orroroo Carrieton)
- Stormwater Harvesting (Copper Coast, Light & Adelaide Plains)
- CWMS Pump Monitoring and Management (Copper Coast)
- South Flinders Storytelling Brighter Futures Podcast project
- Legatus Group Regional Local Roads Plan database updates
- CWMS on-line training project
- Handling Customer Request processes
- Assessment of Bridge and Culverts report
- Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026
- Northern and Yorke Climate Change Sector Agreement
- Opportunities for the Development of Accessible Tourism on the Yorke Peninsula
- Remarkable Southern Flinders Ranges Tourism report

Whilst we have commenced the Regional Workforce Attraction, Development & Retention Action Plan for the Legatus Group LGAs in collaboration with Torrens University Australia.

Direct support has been provided to successful grant applications for the region:

- 2021 SLRP grants resulting in over \$3.8m for local roads.
- Resilient Coastal Ecosystems for Environment and Tourism works in coastal areas adjacent to the Walk the Yorke trail with just under \$1m awarded as part of a \$1.6m, 3-year project.

Current grant applications that the Legatus Group are involved with are:

- Pilot Organics Processing Plant at Peterborough
- Carbon Offsetting for Local Government
- Climate Resilient Asset Capacity Augmentation for Community Wastewater Management with Constructed Floating Wetland Systems
- Caravan / RV Dump Point Project
- LG Career Pathways & Workforce Toolkit for Regional SA Councils

The Legatus Group continued to support the South Australia Drought Resilience Adoption and Innovation Hub as a Local Government project partner and it was pleasing to see its head office open in Roseworthy and one of the nodes in Orroroo.

Roadworks on National and State Highways continues to progress whilst the Road and Transport Infrastructure Advisory Committee have been active this year via updates to our Regional Roads Plan and renewed Deficiency Action Plan.

There has been significant support for equity associated with the Special Local Roads Program funding and we look forward to positive outcomes especially for the Yorke Peninsula Council application in the upcoming announcements.

The 2021 Legatus Group Road and Transport Forum provided the opportunity for member councils to come together and discuss and be more informed on issues around areas such as heavy vehicle access.

Whilst not relevant to all member councils the Assessment on Bridge and Culverts report is a valuable step in identifying the regions priorities.

The release of the Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026 has been of major interest to members in the area of waste and recycling. Local Government needs to work cooperatively with the SA Government including both Green Industries SA and the EPA in making a significant contribution to positive reforms currently taking place in South Australia.

The South Australian Government released the South Australia's Waste Strategy 2020-25, showing that Regional Waste Management Plans are to be in place for all SA regional local government areas and/or regional city clusters by 2023. The Plans are required to set regionally appropriate and progressive waste diversion targets. The 20-Year State Infrastructure Strategy identifies opportunities for development in regional areas, including in investment in:

- equipment and facilities for waste compaction and bulk hauling to reduce costs of transporting waste to end markets;
- expanding or developing commercial composting organics from MSW and industries such as vineyards, orchards and other agriculture; and
- developing high-value organics products.

In March 2021, the South Australian Regional Organisation of Councils through the Legatus Group released a Report on Waste Management Infrastructure for South Australian Regional Councils to assist with future actions regarding Waste Management for Regional Local Governments in SA.

Through our partnerships with the University sector, we have released in 2021 reports on:

- Making and Using Organic Compost
- Implementing the Circular Economy in SA
- A supply chain analysis of the circular economy in regional South Australia

The Legatus Group has identified a series of targeted projects that leverage advocacy and collaboration activities to deliver targeted outcomes for the region through the Legatus Group Waste and Resource Recovery Strategy 2021-2026 and its Action Plan.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and the Northern and Yorke Landscape Board.

The region has been proactive in supporting the challenges of our changing environment through the development of the Sector Agreement for the Climate Change Adaptation Plan and we now have the Barossa Light Adelaide Plains councils incorporated into this plan. The continued support for the Northern and Yorke Coastal Management Action Plan included the coordination of workshops and a grant application through the Northern and Yorke Landscape Board. The Legatus Group have been an active supporter of the SA Coastal Council Alliance.

The Legatus Group have supported and are an active partner in the Northern and Yorke Landscape Board Aboriginal Engagement Committee and staged a number of webinars, workshops and forums.

We acknowledge the RDA's who have committed their staff to be members of several Legatus Group Advisory Committee and or Project Reference Groups. The Legatus Group CEO and staff committed large amounts of time to the development of many Conferences and Forums. I also note with positivity the CEO and staff's efforts to support other regional councils through their roles.

The collaboration and establishment of MoUs and partnerships with universities has been strengthened during the past year and provided valuable reports through research and partnerships and provides cost effective research projects.

The Audit and Risk Management Group Committee have ensured that the work plan has assisted us in improving our governance and recommendations around variations to our policies.

There has been valuable feedback gained from the Legatus Group Management Group meetings and information sharing opportunities by and for this CEO group.

The Community Wastewater Management Advisory Committee assisted in gaining a further extension of the Joint CWMS program until June 2023, staging of a successful SA conference, developing an online training program and assisting with the reforms being developed by the LGA CWMS Committee.

It was noticeable that there was a reduced attendance by the State Government Members of Parliament and our Federal Member although the Hon Geoff Brock MP is an exception and is a regular attendee.

In closing I would like to thank everyone who has taken a proactive role in progressing the strategic initiatives of the region. I thank Mayors Bill O'Brien and Rodney Reid for your roles as Deputy Chairs, Mayors Bill O'Brien and Peter Matthey as our SAROC representatives and Mayor Kathy Bowman as Chair of our Audit and Risk Management Committee.

I note that the reports prepared by the Legatus Group CEO and progressed to SAROC and other stakeholders and partners in all tiers of government continue to be well received. The organisations



positive approach to strong partnerships and a collaborative approach, with our other regional local government associations, stakeholders and tiers of government continues.

These activities are coordinated and managed by our CEO Mr Simon Millcock. I wish to thank him for his committed, dedicated and consistent approach in the development and delivery of the goals and directions of the board.

I would like to acknowledge all the Board members and those who have committed time to the Advisory Committees. Your valuable service to our communities and the region continues to provide much needed leadership into the future.

Mayor Phillip Heaslip

Chairman Legatus Group

#### **CEO Report – Mr Simon Millcock**

Firstly, I would like to acknowledge the support provided to me by the Chair Mayor Phillip Heaslip and Deputy Chairs Mayor Rodney Reid and Bill O’Brien, Board, CEOs, Committees, Regional Partners and the Legatus Group staff for the past year.

This year saw the scaling back on some of project work with a focus on a more consolidated approach by the board to reflect the strategic priorities whilst continuing to support state-wide, regional and subregional programs and research.

This was made possible by the boards continued approach to reducing their reserves and utilising the carry over and grant funding from the LGA Regional Capacity Building Allocations.

We were not as successful with grant applications compared to recent years but all contracts for grants and projects have been acquitted and reported on accordingly. In last year’s annual report, I outlined consideration is needed to not raise expectations of increased capacity and or project delivery into the future due to the reliance on grants. This has now included the closure of the Legatus Group Office and its associated costs. Whilst the financial services have seen a significant increase as we moved away from member councils providing this service at a reduced rate.

\$103,927 was generated from other income streams and council contributions were \$170,400. As such 62% of the Legatus Group’s income came from its membership fees. The 15-member council contributions during the previous five years had been on average around 26% of the Legatus Group Income. Individually members contributions to the overall income were 4% and is significantly lower than other Regional LGAs.

The result is that the Legatus Group is in a sound financial position to cover its forthcoming liabilities and this is reflected in the 2022 – 2023 business plan and budget. The board has noted that the current use of reserves to fund some administration costs beyond June 2023 is not sustainable and that this is to be addressed in the coming year.

Due to the APR.Intern program no longer being accessible there was a reduction in the level of funding available for cost effective research although the partnerships with the Universities have continued to add value to our programs.

This year saw my attendance and deliver of agendas, minutes and reports to close to 40 Legatus Group Board, Advisory Committee, Yorke Mid North Alliance and SAROC meetings whilst managing the delivery of state and regional forums, workshops and webinars. There was considerable time spent with the development and management of reference groups for nearly all projects.

Employment numbers were reduced this year to a part time Project Manager Dr Paul Chapman (partly funded through the LGA CWMS Managamnet Committee). The board supported having a part time administration officer and after the initial contract fell through, we were able to contract Tracey Rains who commence in November 2021. This caused some reduced level of productivity but has now provided beneficial outcomes with Tracey having been in place for several months.

A significant amount of time was provided on the review of the Legatus Group Strategic Plan which is currently with Councils for their consideration whilst the Charter updates are also with member councils and these are reflective of the current thinking of the board.

Following a variation to the format for the Legatus Regional Management Group (CEOs) they have taken on a forum style approach as opposed to a meeting style.

In collaboration with the LGA this year saw a large commitment of my time in progressing the advocacy on Rating Equity through initially the Legatus Group then SA Regional Organisation of Councils and the LGA Board.

My representation includes as a member of the Yorke Mid North Alliance, LGA Regional CEOs Forum and the Northern and Yorke Landscape Board Aboriginal Engagement Committee.

I provided a regional voice to help support the local government sector in the following areas:

- Local Govt Grants Network Best Practice Grants Guide
- Judge for the Local Government Information Technology SA Incorporated Awards
- Creative Industries Think Tank
- SA Volunteer Conference and Regional Network

The Legatus Group Website was updated and a bi monthly CEO Newsletter developed along with increased publication on social media to keep members and partners informed. The following were delivered and or published and they flow on from previous projects and report.

#### Waste

- Legatus Group Waste and Resources Recovery Strategy and Action Plan
- Implementing the Circular Economy in SA research paper
- A supply chain analysis of the Circular Economy in Regional South Australia
- 3 videos featuring volunteer based recycling projects in the Barossa Valley and Clare and Gilbert Valleys
- Endorsement of the content for 9 CWMS on-line training videos

#### Roads / Transport

- SA Regional Road Priority Report
- Bridge Deficiency Report
- Legatus Group Road Deficiency Action Plan 2022 Minor Update

#### Community / Tourism

- SA Film Corp publication featuring 9 of the member councils as Film Friendly Councils from the Flinders Ranges, Southern Flinders and Yorke Peninsula regions

- Brighter Futures Storytelling / Podcasts featuring 7 communities across the Southern Flinders Ranges
- Partner with the Opening the Door to Nature – accessible tourism project to be delivered across the region in 2022/2023
- Inclusive and Accessible Tourism Experiences Yorke Peninsula report
- Remarkable South Flinders Ranges Tourism Alliance report

An update on the Wellbeing Gap Analysis was completed in June 2022 and this has been used as the basis for the joint approach to the Minister for Health by local MPs, Lifeline and Legatus Group for increased resources in the centralised model for mental health.

Following a workshop to identify business systems for member councils and with some seed funding the project Handling Customer Request Processes was developed by the Port Pirie Regional Council with several member councils involved.

The Local Govt Workforce research project with Torrens University commenced and a final report is due in September 2022.

I would like to sincerely thank the support I received from Paul Chapman, Tracey Rains and Colin Davies. Working as a team in isolation across a myriad of topics had its challenges but the resulting work from all was of a professional standard that reflected well for the Legatus Group.

Simon Millcock

CEO Legatus Group

#### **Chair Legatus Group Audit and Risk Committee – Mayor Kathy Bowman**

This is a summary of activities undertaken, and recommendations made during 2021-2022.

The committee met on 4 occasions with 2 special meetings which is accordance with the Charter with the following attendance.

<b>Date</b>	<b>No of Members Attending</b>
24 August 2021	4
30 August 2021(Special Meeting)	3
22 November 2021	4
30 November 2021(Special Meeting)	5
1 March 2022	5
24 May 2022	4

<b>Committee Member</b>	<b>No of Meetings Attended</b>
Chairman Mayor Kathie Bowman	3
Mayor Rodney Reid	6

Peter Ackland	4
Colin Byles	6
Ian McDonald	6

The following table sets out the principal issues addressed by the Committee for 2021-2022 year.

Principal Issues Examined	Recommendations to Board
Financial Report	No issues, unqualified audit, adopted for the 21/22 financial year.
Review of budget against actuals	Noted no issues and supported the allocation of the expenditure identified of carry over reserves and accumulated surplus for business plan and budgets.
Review of work plan, internal controls	<ol style="list-style-type: none"> <li>1. Work planned maintained and adoption of recommendations by Auditor re policies.</li> <li>2. Recommended and supported workshop on strategic plans and long term financial plan with appropriate recommendations to the board.</li> <li>3. Assisted with and provided recommendations re the provision of Financial Management Services.</li> </ol>
Charter	Recommended the Legatus Group adopt a variation to the Legatus Group Charter and supported the development of workshop to review the updated charter and its subsequent recommendation to distribute the revised charter to the board for their consideration.
Business, Budget and Strategic Plan	<ol style="list-style-type: none"> <li>1. Noted the development of the 2021-2022 business plan and budget and its quarterly updates.</li> <li>2. Noted and supported the development of a workshop for updating the Legatus Group Strategic Plan and provided input to the review.</li> </ol>
Membership	Recommendations to Board re membership of Audit Committee
Equity / reserves	Recommendations to Board on the levels to be held

Mayor Kathy Bowman

Chairman Legatus Group Audit and Risk Management Committee



CENTRAL LOCAL GOVERNMENT  
REGION of SA  
trading as



Annual Financial  
Statements

For the financial year

1 July 2021 – 30 June 2022

# LEGATUS GROUP

## General Purpose Financial Reports for the year ended 30 June 2022

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## LEGATUS GROUP

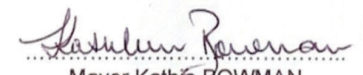
### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

#### CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Group to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Group's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Group provide a reasonable assurance that the Group's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Group's accounting and other records.

  
.....  
Simon Francis MILLCOCK  
CHIEF EXECUTIVE OFFICER

  
.....  
Mayor Kathie BOWMAN  
CHAIR, Audit & Risk Management  
Committee

Date: 9 SEPT 2022.



**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>INCOME</b>			
Council Contributions	2	170,400	177,525
Grants, subsidies and contributions	2	93,783	333,151
Investment income	2	7,032	8,188
Reimbursements	2	-	75,400
Other income	2	3,108	15,279
<b>Total Income</b>		<u>274,323</u>	<u>609,543</u>
<b>EXPENSES</b>			
Employee costs	3	263,171	352,082
Materials, contracts & other expenses	3	305,395	555,477
Depreciation, amortisation & impairment	3	7,209	5,489
<b>Total Expenses</b>		<u>575,775</u>	<u>913,048</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>(301,453)</b>	<b>(303,505)</b>
Other Comprehensive Income		-	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>(301,453)</b>	<b>(303,505)</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>(301,453)</b></u>	<u><b>(303,505)</b></u>

This Statement is to be read in conjunction with the attached Notes.

## LEGATUS GROUP

### STATEMENT OF FINANCIAL POSITION

as at 30 June 2022

	Notes	2022 \$	2021 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	657,733	929,918
Trade & other receivables	4	<u>2,152</u>	<u>39,970</u>
<b>Total Current Assets</b>		<u><b>659,885</b></u>	<u><b>969,888</b></u>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	5	<u>13,872</u>	<u>19,361</u>
<b>Total Non-current Assets</b>		<u><b>13,872</b></u>	<u><b>19,361</b></u>
<b>Total Assets</b>		<u><b>673,757</b></u>	<u><b>989,249</b></u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	6	15,037	37,162
Provisions	6	<u>23,881</u>	<u>19,350</u>
<b>Total Current Liabilities</b>		<u><b>38,918</b></u>	<u><b>56,512</b></u>
<b>Non-current Liabilities</b>			
Provisions	6	<u>15,667</u>	<u>12,113</u>
<b>Total Non-current Liabilities</b>		<u><b>15,667</b></u>	<u><b>12,113</b></u>
<b>Total Liabilities</b>		<u><b>54,585</b></u>	<u><b>68,625</b></u>
<b>NET ASSETS</b>		<u><b>619,172</b></u>	<u><b>920,624</b></u>
<b>EQUITY</b>			
Accumulated Surplus		349,402	650,854
Other Reserves	7	<u>269,770</u>	<u>269,770</u>
<b>TOTAL EQUITY</b>		<u><b>619,172</b></u>	<u><b>920,624</b></u>

This Statement is to be read in conjunction with the attached Notes.

## LEGATUS GROUP

### STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2022

2022	Notes	Accumulated Surplus \$	Other Reserves \$	TOTAL EQUITY \$
Balance at end of previous reporting period		650,854	269,770	920,624
<b>Net Surplus / (Deficit) for Year</b>		<b>(301,453)</b>	-	<b>(301,453)</b>
<b>Other Comprehensive Income</b>				
Transfers between reserves	7	-	-	-
<b>Balance at end of period</b>		<b>349,402</b>	<b>269,770</b>	<b>619,172</b>
2021				
Balance at end of previous reporting period		704,359	519,770	1,224,129
Restated opening balance		704,359	519,770	1,224,129
<b>Net Surplus / (Deficit) for Year</b>		<b>(303,505)</b>	-	<b>(303,505)</b>
<b>Other Comprehensive Income</b>				
Transfers between reserves	7	250,000	(250,000)	-
<b>Balance at end of period</b>		<b>650,854</b>	<b>269,770</b>	<b>920,624</b>

This Statement is to be read in conjunction with the attached Notes

## LEGATUS GROUP

### STATEMENT OF CASH FLOWS for the year ended 30 June 2022

		2022	2021
	Notes	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Council Contributions		170,400	177,525
Investment receipts		7,032	8,188
Grants utilised for operating purposes		131,599	387,027
Reimbursements		-	75,400
Other revenues		3,108	15,279
<u>Payments</u>			
Employee costs		(255,086)	(338,002)
Materials, contracts & other expenses		(327,520)	(653,504)
<b>Net Cash provided by (or used in) Operating Activities</b>	8	<b>(270,467)</b>	<b>(328,087)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Sale of replaced assets		-	-
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Expenditure on new/upgraded assets		(1,720)	-
Purchase of investment property		-	-
Net purchase of investment securities		-	-
Development of real estate for sale		-	-
Loans made to community groups		-	-
Capital contributed to equity accounted Council businesses		-	-
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(1,720)</b>	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>			
Proceeds from borrowings		-	-
Proceeds from aged care facility deposits		-	-
<u>Payments</u>			
Repayments of borrowings		-	-
Repayment of finance lease liabilities		-	-
Repayment of aged care facility deposits		-	-
<b>Net Cash provided by (or used in) Financing Activities</b>		-	-
<b>Net Increase (Decrease) in cash held</b>		<b>(272,187)</b>	<b>(328,087)</b>
Cash & cash equivalents at beginning of period	8	929,919	1,258,006
<b>Cash &amp; cash equivalents at end of period</b>	8	<b>657,733</b>	929,919

This Statement is to be read in conjunction with the attached Notes

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### 1. Basis of Preparation

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011*.

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

All amounts in the financial statements have been rounded to the nearest dollar (\$).

#### 1.1 Historical Cost Convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

#### 1.2 The Local Government Reporting Entity

The Legatus Group ("the Group") is a regional subsidiary under Section 43 and Schedule 2 of the *Local Government Act 1999*.

The Constituent Councils are:

- |                                      |  |
|--------------------------------------|--|
| 1. The Barossa Council               | 2. District Council of Mount Remarkable  |
| 3. Barunga West Council              | 4. Northern Areas Council                |
| 5. Clare and Gilbert Valleys Council | 6. District Council of Orroroo/Carrieton |
| 7. Copper Coast Council              | 8. District Council of Peterborough      |
| 9. The Flinders Ranges Council       | 10. Port Pirie Regional Council          |
| 11. Regional Council of Goyder       | 12. Wakefield Regional Council           |
| 13. Light Regional Council           | 14. Yorke Peninsula Council, and         |
| 15. Adelaide Plains Council.         |  |

All funds received and expended by the Group have been included in the Financial Statements forming part of this Financial Report.

#### 1.3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Group obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Group's operations for the current reporting period.

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 1.4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at the Group's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables for generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 10.

#### 1.5 Vehicles & Contents

All non-current assets purchased are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". All assets are recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Group for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are as follows:

Contents	\$2,000
Motor Vehicles	\$5,000

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Group, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually. Major depreciation periods for each class of asset are shown below.

Contents	1 to 5 years
Motor Vehicles	3 to 5 years

#### 1.6 Payables

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

Amounts received from external parties in advance of service delivery are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

#### 1.7 Employee Benefits

##### Salaries, Wages & Compensated Absences

The Group has 2 FTE employees as at the 30 June 2022, a Chief Executive Officer, a part-time Project Officer and a part-time Admin Officer. Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government 10 year bond rates.

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

No accrual is made for sick leave as the Group's experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. The Group does not make payment for untaken sick leave.

#### 1.8 Superannuation

The Group contributes the statutory 10.0% SGC superannuation to the nominated superannuation funds for all staff. This will increase to 10.5% for the 2022-23 financial year.

#### 1.9 GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

#### 1.10 Leases

In the previous year, the Group performed an assessment of the potential impact of AASB 16 Leases. The Group is only engaged in a short-term lease as per Section 5 of AASB 16 and therefore the lease is recognised as an operating expense on a straight-line basis over the term of the lease.

#### 1.11 New Accounting Standards

In the current year, the Group adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Group's accounting policies.

The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2022 reporting period and have not been used in preparing these reports.

AASB 2018-6 Amendments to Australia Accounting Standards – Definition of a Business

AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvement 2018-2020 and Other Amendments

AASB 17 Insurance Contracts

The Group is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

#### 1.12 Economic Dependencies

The Group is aware of its current dependence on Grants Revenue received from the Commonwealth Government, State Government and the Local Government Association for the ongoing operations of the Group. Should the Group not secure funding or a significantly reduced level of funding in future years, it may impact on the ability of the Group to continue operating as a going concern.

#### 1.13 Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

#### 1.14 Comparative Information

During the financial year, the Group has reviewed the allocation and classification of some transactions which have been updated in the comparative information presented. Changes in classification has resulted in no change to the previously reported financial performance and position of the Group.

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## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 2 - INCOME

	2022	2021
	\$	\$
<b>COUNCIL CONTRIBUTIONS</b>		
<u>General Contribution</u>	<u>170,400</u>	<u>177,525</u>
	<u>170,400</u>	<u>177,525</u>
<b>INVESTMENT INCOME</b>		
Interest on investments		
Local Government Finance Authority	7,032	8,185
Banks	-	3
	<u>7,032</u>	<u>8,188</u>
<b>REIMBURSEMENTS</b>		
- for Internships	-	75,400
	<u>-</u>	<u>75,400</u>
<b>OTHER INCOME</b>		
Conference Registrations & Sponsorship	3,108	15,279
	<u>3,108</u>	<u>15,279</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>		
Waste Management	-	60,000
CWMS	28,000	61,000
Coastal Management	-	140,000
Research & Development	-	26,000
Regional Capacity	42,783	-
SA Road Funding	15,000	-
NRM - - Landscape Priority	8,000	-
Sundry	-	46,151
	<u>93,783</u>	<u>333,151</u>
<i>The functions to which these grants relate are shown in Note 10.</i>		
<b>Sources of grants</b>		
State government	8,000	174,000
LGA	85,783	159,151
	<u>93,783</u>	<u>333,151</u>



## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 3 - EXPENSES

	2022	2021
	\$	\$
<b>EMPLOYEE COSTS</b>		
Salaries and Wages	198,882	281,829
Employee leave expense	31,768	33,226
Superannuation	22,064	28,510
Workers' Compensation Insurance	4,232	2,012
Professional Development	127	400
FBT	6,098	6,106
<b>Total Operating Employee Costs</b>	<b>263,171</b>	<b>352,082</b>
<b>Total Number of Employees</b>	<b>2.0</b>	<b>1.4</b>
<i>(Full time equivalent at end of reporting period)</i>		
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,338	2,238
Subtotal - Prescribed Expenses	<u>2,338</u>	<u>2,238</u>
<u>Other Materials, Contracts &amp; Expenses</u>		
Contractors & Consultants	241,380	461,067
Legal Expenses	80	-
Unleaded Fuel	4,075	3,053
Other Motor Vehicle Costs	2,752	2,754
Members Allowances & Support	4,125	5,500
Meetings & Conferences	4,807	23,692
Insurance	8,921	7,980
Rental - Premises	9,603	9,442
Advertising	704	3,905
Accommodation	1,932	3,587
Airfares, Taxi Fares & Parking	263	2,790
Travel - Reimbursement	1,124	2,086
Catering & Meals	7,372	17,142
Telephone & Internet	3,871	5,797
IT & Web	10,963	-
Postage/Stationery	784	594
Sundry	300	3,849
Subtotal - Other Materials, Contracts & Expenses	<u>303,057</u>	<u>553,239</u>
	<b>305,395</b>	<b>555,477</b>
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Motor Vehicle	5,489	5,489
Contents	1,720	-
	<u>7,209</u>	<u>5,489</u>

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 4 - CURRENT ASSETS

##### CASH & EQUIVALENT ASSETS

Cash at Bank	12,324	91,271
Deposits at Call	645,409	838,647
	<u>657,733</u>	<u>929,918</u>

##### TRADE & OTHER RECEIVABLES

Accrued Revenues	495	224
Debtors - General	-	39,270
GST / FBT Recoupment	1,657	476
	<u>2,152</u>	<u>39,970</u>

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 5 - NON-CURRENT ASSETS - VEHICLES & CONTENTS

	2021						2022					
	\$			\$			\$			\$		
	AT FAIR VALUE	AT COST	ACCUM. DEPN	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM. DEPN	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM. DEPN	CARRYING AMOUNT
Motor Vehicles	-	28,967	(9,606)	19,361	-	28,967	(15,095)	13,872	-	3,678	(3,678)	-
Contents	-	3,948	(3,948)	-	-	-	-	-	-	-	-	-
<b>TOTAL PLANT &amp; EQUIPMENT</b>	-	32,915	(13,554)	19,361	-	32,645	(18,773)	13,872	-	32,915	(13,554)	19,361
<i>Comparatives</i>	-	32,915	(8,065)	24,850	-	-	-	19,361	-	-	-	-
	2021	CARRYING AMOUNT MOVEMENTS DURING YEAR										2022
	\$	\$										\$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT		
		New/Upgrade	Renewals				In	Out				
Motor Vehicles	19,361	-	-	-	(5,489)	-	-	-	-	-	13,872	
Contents	-	1,720	-	-	(1,720)	-	-	-	-	-	-	
<b>TOTAL PLANT &amp; EQUIPMENT</b>	19,361	1,720	-	-	(7,209)	-	-	-	-	-	13,872	
<i>Comparatives</i>	24,850	-	-	-	(5,489)	-	-	-	-	-	19,361	

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 6 - LIABILITIES

	2022		2021	
	\$		\$	
<b>TRADE &amp; OTHER PAYABLES</b>	Current	Non-current	Current	Non-current
Goods & Services	2,205	-	32,740	-
Payments received in advance	7,500	-	-	-
Accrued expenses - employee entitlements	4,082	-	2,160	-
Accrued expenses - other	1,250	-	1,759	-
GST & PAYG	-	-	503	-
	<u>15,037</u>	<u>-</u>	<u>37,162</u>	<u>-</u>
<b>PROVISIONS</b>				
Employee entitlements - Annual Leave	23,881	-	19,350	-
Employee entitlements - Long Service Leave	-	15,667	-	12,113
Future reinstatement / restoration, etc				
Other				
	<u>23,881</u>	<u>15,667</u>	<u>19,350</u>	<u>12,113</u>

#### Note 7 - RESERVES

<b>OTHER RESERVES</b>	1/7/2021	Transfers to Reserve	Transfers from Reserve	30/6/2022
General Reserve	269,770	-	-	<u>269,770</u>
<b>TOTAL OTHER RESERVES</b>	<u>269,770</u>	<u>-</u>		<u>269,770</u>
<i>Comparatives</i>	519,770		(250,000)	269,770

#### **PURPOSES OF RESERVES**

##### **Other Reserves**

*This reserve was established to provide for one year of basic operation (employee costs, vehicle costs, insurance, materials), should no revenue be received.*

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

##### (a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	2022	2021
	Notes	\$
Total cash & equivalent assets	4	\$
Balances per Cash Flow Statement	<u>657,733</u>	<u>929,918</u>
	<u>657,733</u>	<u>929,918</u>

##### (b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus (Deficit)	(301,453)	(303,505)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	7,209	5,489
Net increase (decrease) in unpaid employee benefits	8,085	14,080
	(286,159)	(283,936)
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	37,818	53,875
Net increase (decrease) in trade & other payables	(22,125)	(98,027)
Net increase (decrease) in other liabilities	-	-
<b>Net Cash provided by (or used in) operations</b>	<u>(270,466)</u>	<u>(328,088)</u>

##### (c) Non-Cash Financing and Investing Activities

##### (d) Financing Arrangements

Unrestricted access was available at balance date to the following lines of credit:

Corporate Credit Cards	1,000	1,000
------------------------	-------	-------

#### Note 9 - FUNCTIONS

The activities of the Region are categorised into the following programs, projects & activities:

- 1 Corporate Function
- 2 P001 - Regional & Community Sustainability
- 3 P003 - Regional Waste Management
- 4 P005 - Natural resources Management
- 5 P007 - LGA R&D projects
- 6 P009 - CWMS & Climate Change Co-ordinator
- 7 P017 - Waste Management Composting
- 8 P019 - Coastal Adaptation
- 9 P022 - Roads & Transport
- 10 P027 - Community Capacity Building
- 11 P028 - Regional Capacity Building
- 12 P029 - LGA R&D Projects
- 13 P032 - Sustainability Hub
- 14 P031 - Digital Maturity Index
- 15 P034 - N&Y Coastal Management Action Plan
- 16 P036 - LGA - R&D Regional Youth Volunteering
- 17 P037 - Creative Industries Project
- 18 P038 - Regional Waste Strategy
- 19 P040 - Disability Inclusion Action Plan
- 20 P042 - Drought Wellbeing Project
- 21 P043 - Stormwater Harvesting Trial
- 22 P044 - IT Data Gathering & Digital Research
- 23 P045 - Aboriginal Engagement Committee

Income and expenses have been attributed to the functions/activities throughout the financial year.

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 10 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

##### Accounting Policies - Recognised Financial Instruments

**Bank, Deposits at Call, Short Term Deposits** **Accounting Policy:** Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 1.05% as at 30 June 2022

**Carrying amount:** approximates fair value due to the short term to maturity.

**Receivables - Trade & other debtors**

**Accounting Policy:** Carried at nominal value.

**Terms & conditions:** Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.

**Carrying amount:** approximates fair value.

**Liabilities - Creditors and Accruals**

**Accounting Policy:** Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Group.

**Terms & conditions:** Liabilities are normally settled on 30 day terms.

**Carrying amount:** approximates fair value.

##### Liquidity Analysis

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	657,733	-	-	657,733	657,733
Receivables	2,152	-	-	2,152	2,152
Other Financial Assets	-	-	-	-	-
<b>Total</b>	<b>659,885</b>	<b>-</b>	<b>-</b>	<b>659,885</b>	<b>659,885</b>
<b>Financial Liabilities</b>					
Payables	1,250	-	-	1,250	1,250
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
<b>Total</b>	<b>1,250</b>	<b>-</b>	<b>-</b>	<b>1,250</b>	<b>1,250</b>
<b>2021</b>					
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	929,918	-	-	929,918	929,918
Receivables	39,970	-	-	39,970	39,970
Other Financial Assets	-	-	-	-	-
<b>Total</b>	<b>969,888</b>	<b>-</b>	<b>-</b>	<b>969,888</b>	<b>969,888</b>
<b>Financial Liabilities</b>					
Payables	35,002	-	-	35,002	35,002
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
<b>Total</b>	<b>35,002</b>	<b>-</b>	<b>-</b>	<b>35,002</b>	<b>35,002</b>

##### Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Group.

##### Risk Exposures

**Credit Risk** represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Group is the carrying amount, net of any allowance for doubtful debts. All Group investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Group's boundaries, and there is no material exposure to any individual debtor.

**Market Risk** is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of the Group's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor **currency risk** apply.

**Liquidity Risk** is the risk that the Group will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

**Interest Rate Risk** is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 11 - FINANCIAL INDICATORS

	2022	2021	2020
--	------	------	------

These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

The Information Paper was revised in May 2015 and the financial indicators for previous years have been re-calculated in accordance with the revised formulas.

#### Operating Surplus Ratio

<u>Operating Surplus</u>	(109.9%)	(49.8%)	31.2%
Total Operating Income			

*This ratio expresses the operating surplus as a percentage of total operating revenue.*

#### Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(221%)	(148%)	(165%)
Total Operating Income			

*Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.*

#### Asset Renewal Funding Ratio

<u>Net Asset Renewals</u>	0%	0%	305%
Depreciation Expenditure			

*Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.*

## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 12 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Group prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances

	2022 \$	2021 \$
Income	274,323	609,543
Expenses	<u>(575,775)</u>	<u>(913,048)</u>
<b>Operating Surplus / (Deficit)</b>	<b>(301,453)</b>	<b>(303,505)</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	7,209	5,489
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>-</u>
	<b>7,209</b>	<b>5,489</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets <i>(including investment property &amp; real estate developments)</i>	<b>(1,720)</b>	-
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<u>-</u>	<u>-</u>
	<b>(1,720)</b>	-
<b>Net Lending / (Borrowing) for Financial Year</b>	<b><u>(295,964)</u></b>	<b><u>(298,016)</u></b>



## LEGATUS GROUP

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 13 - RELATED PARTY DISCLOSURES

##### KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Group include the 15 Mayors/Chairpersons of the constituent Councils and the CEO. In all, 1 person was paid the following total compensation:

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	158,801	154,050
Member Allowance	4,125	5,500
Post-employment benefits	15,880	14,635
FBT	6,098	6,106
<b>TOTAL</b>	<b>184,904</b>	<b>180,291</b>

The Group received the following amounts in total:

	2022	2021
	\$	\$
Contributions for fringe benefits tax purposes	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

##### PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key Management Personnel or parties related to them had any transactions on more favourable terms than those available to the general public.

##### OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).	Received 2022 \$	Outstanding 2022 \$
The Barossa Council	12,496	-
Barunga West Council	12,496	-
Clare and Gilbert Valleys Council	12,496	-
Copper Coast Council	12,496	-
The Flinders Ranges Council	12,496	-
Regional Council of Goyder	12,496	-
Light Regional Council	12,496	-
Adelaide Plains Council	12,496	-
District Council of Mount Remarkable	12,496	-
Northern Areas Council	12,496	-
District Council of Orroroo / Carrieton	12,496	-
District Council of Peterborough	12,496	-
Port Pirie Regional Council	12,496	-
Wakefield Regional Council	12,496	-
Yorke Peninsula Council	12,496	-
<b>TOTAL</b>	<b>187,440</b>	<b>-</b>

##### Description of Services provided to all Related Parties above:

The Legatus Group is the peak regional local government organisation that is focused on the interests of its communities. The Legatus Group's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

The Group has Five Primary Goals and numerous strategies to achieve these are outlined in the Group's Strategic Plan 2018-2028 which is available on the Group's website.

## **LEGATUS GROUP**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022**

#### **Note 14 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION**

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2022.

#### **Note 15 - EVENTS OCCURRING AFTER REPORTING DATE**

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.

LEGATUS GROUP

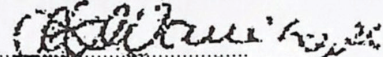
ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Legatus Group for the year ended 30 June 2022, the Council's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

  
CHIEF EXECUTIVE OFFICER  
The Barossa Council

  
CHIEF EXECUTIVE OFFICER  
Barunga West Council

  
CHIEF EXECUTIVE OFFICER  
Clare & Gilbert Valleys Council

  
CHIEF EXECUTIVE OFFICER  
Copper Coast Council

  
CHIEF EXECUTIVE OFFICER  
The Flinders Ranges Council

  
CHIEF EXECUTIVE OFFICER  
Regional Council of Goyder

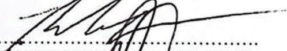
  
CHIEF EXECUTIVE OFFICER  
Light Regional Council


  
CHIEF EXECUTIVE OFFICER  
Adelaide Plains Council


  
CHIEF EXECUTIVE OFFICER  
District Council of Mount Remarkable

  
ACTING CHIEF EXECUTIVE OFFICER  
Northern Areas Council

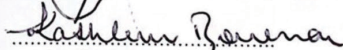
  
CHIEF EXECUTIVE OFFICER  
Port Pirie Regional Council

  
CHIEF EXECUTIVE OFFICER  
District Council of Ororoo Carrieton

  
CHIEF EXECUTIVE OFFICER  
York Peninsula Council

  
CHIEF EXECUTIVE OFFICER  
District Council of Peterborough

  
CHIEF EXECUTIVE OFFICER  
Wakefield Regional Council

  
CHAIR, Legatus Group  
Audit & Risk Management Committee

  
CHIEF EXECUTIVE OFFICER  
Legatus Group

  
CHAIR  
Legatus Group

Date: 9 SEPT 2022



Light  
Regional  
Council

# Affiliate Report - GRFMA

Gawler River Floodplain Management Authority Annual Report



*The Barossa Council*

# ANNUAL REPORT 2021-22

## Gawler River Floodplain Management Authority

Constituent Councils:

*Adelaide Hills Council*

*Adelaide Plains Council*

*The Barossa Council*

*Town of Gawler*

*Light Regional Council*

*City of Playford*

**Gawler**



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2. Gawler River Floodplain Management Authority (GRFMA)	4
3. Governance	5
4. Evaluation of Performance Against the Business Plan	11
5. Financial Statements 2020-21	16

## Acting Chairperson Foreword

The Gawler River Floodplain Management Authority (GRFMA) has heavily advanced a suite of projects and programs throughout the reporting period and, as Acting Chairperson, it is my pleasure to acknowledge the outputs and achievements of the Board through this year's foreword.

Recent flooding events on our nation's eastern seaboard serve to reinforce the importance of investing time, money and resources into flood preparedness and flood mitigation. While the Gawler River has not experienced a flood event since October 2016, we are only too aware that our next flood event may be just a winter away and planning for the inevitable rains that will fall within the catchment has been high on the Board's agenda yet again in 2021/2022.

The GRFMA subsidiary has yet again provided the vehicle for collaborative engagement amongst the six constituent councils over the reporting period and enabled productive engagement with state and federal government agencies and other key stakeholders on a raft of platforms.

Of the significant achievements, I glean upon and report the following:

- Adoption of the inaugural GRFMA Strategic Plan for 2021-2026
- Progression of the Stormwater Management Plan
- Major maintenance of the Bruce Eastick North Para Flood Mitigation Dam
- Advancement of GRFMA Charter Review II (cost contributions model)
- Engagement with State Government on the Gawler River Flood Mitigation Business Case

Suffice to say, it has been a busy yet rewarding period for the Board.

As Acting Chairperson, I take this opportunity to acknowledge the work of our Chairperson, Ian Baldwin (who at the time of preparing the Annual Report was on some well-deserved leave) and our Executive Officer, David Hitchcock. Both Ian and David have served the subsidiary extremely well yet again and I thank them for their contributions to the activities of the Board.

I also wish to acknowledge the valuable contributions of all Board Members and Committee Members throughout the period, including those who have recently retired from the Board in Sam Dilena and Gary Mavrinac; all our members' contributions have again been highly valued and greatly appreciated.

I commend the 2021/2022 Annual Report to you.

**Mr James Miller, Acting Chair, Gawler River Floodplain Management Authority**

## Gawler River Floodplain Management Authority (GRFMA)

### The Gawler River

The Gawler River is formed by the confluence of the North Para and South Para in the town of Gawler and is located in the Adelaide Plains district of South Australia. The district surrounding the river produces cereal crops and sheep for both meat and wool, as well as market gardens, almond orchards and vineyards. The farm gate output of the Gawler River Floodplain horticultural areas is estimated to be at least \$225 million.

### Purpose of the GRFMA

The GRFMA was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 on 22 August 2002. The Constituent Councils are the Adelaide Hills Council, The Adelaide Plains Council, The Barossa Council, The Town of Gawler, Light Regional Council, and the City of Playford.



The Charter sets down the powers, functions, safeguards, accountabilities, and an operational framework.



The Authority has been established for the purpose of coordinating the planning, construction, operation, and maintenance of flood mitigation infrastructure for the Gawler River, and for the following functions:

- to raise finance for the purpose of developing, managing, and operating and maintaining works approved by the Board;
- to provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flooding of the Gawler River;
- to advocate on behalf of the Constituent Councils and their communities where required to State and Federal Governments for legislative policy changes on matters related to flood mitigation and management and associated land use planning with Gawler River flood mitigation;
- to facilitate sustainable outcomes to ensure a proper balance between economic, social, environmental, and cultural consideration; and
- to provide advice as appropriate to the Constituent Councils in relation to development applications relevant to the Authority's roles and functions.



## Governance

### The Board

The Authority is governed by the Board of management. The Board comprises of

- one independent person, who is not an officer, employee, or elected member of a constituent council, to be appointed as the Chairperson of the Board of Management of the GRFMA for a term of three years.
- Two persons appointed from each of the six constituent councils (12 members in total). Council appointees comprise of the Council CEO, or delegate and one Elected Member.
- Deputy Board members as appointed by each constituent council

The Members of the Board are:

<b>Council</b>	<b>Board Members</b>	<b>Deputy Board Members</b>
<b>Chairperson &amp; Independent Member</b>	Mr Ian Baldwin	
<b>Adelaide Hills Council</b>	Cr Malcolm Herrmann Mr Ashley Curtis	Cr Pauline Gill
<b>Adelaide Plains Council</b>	Cr Terry-Anne Keen Mr James Miller	Cr John Lush Ms Sheree Schenk
<b>The Barossa Council</b>	Mayor Bim Lange Mr Gary Mavrinac (resigned 30/6/22)	Cr Russell Johnstone
<b>Town of Gawler</b>	Cr Paul Koch Mr Sam Dilena (resigned 16/6/22)	Cr Nathan Shanks Vacant
<b>Light Regional Council</b>	Cr William Close Mr Brian Carr	Mr Andrew Philpott
<b>City of Playford</b>	Cr Agapios (Peter) Rentoulis Mr Greg Pattinson	Cr Clinton Marsh

Meetings of the Board are held at such time and such place as the Board decides subject only to the requirement that there will be at least one meeting in every two calendar months. A special meeting of the Board may be held at any time and may be called at the request of the Chairperson or at the written request of six members of the Board representing all the Constituent Councils.

Ordinary meetings of the Board are generally held bi-monthly on the third Thursday of the even months commencing at 9.45am: excepting December which is held on the second Thursday. Meetings are hosted by the Constituent Councils on a rotational roster with six Board meetings and two Special Board Meetings held during the year as follows:

Ordinary Board Meetings:

- Thursday 19 August 2021 – Town of Gawler
- Thursday 21 October 2021 – Adelaide Plains Council
- Thursday 9 December 2021 – City of Playford
- Thursday 17 February 2022 – Light Regional Council
- Thursday 14 April 2022 – Adelaide Hills Council
- Thursday 16 June 2022 – The Barossa Council

One Special Board Meeting:

- Monday 27 September 2021 – City of Playford

### Technical Assessment Panel

A Technical Assessment Panel has been appointed to support the decision-making processes of the Board with delegated powers to provide advice and manage the technical aspects of the design, assessment, and construction of the various parts of the Scheme.

The Members of the Panel are:

- Mr Ian Baldwin, Independent Chair
- Ms Ingrid Franssen, Manager Flood Management, DEWNR
- Vacant, Principal Engineer Dams, SA Water
- Council representative – Vacant following resignation of Matt Elding, The Barossa Council
- Mr Braden Austin, Playford Council
- Mr David Hitchcock, Executive Officer

Three meetings of the Panel were held during the year

- Monday 5 July 2021
- Wednesday 11 August 2021
- Wednesday 1 September 2021

Email out of session consideration was also undertaken to consider proposed repairs to the Lower Level Outlet Pipe and Baffle Block replacement at the Bruce Eastick North Para Flood Mitigation Dam.

### Audit Committee

An Audit Committee has been appointed to review:

- the annual financial statements to ensure that they present fairly the situation of the Board, and
- the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the Board on a regular basis.

The Committee held four (4) meetings during the year:

- Thursday 12 August 2021
- Tuesday 23 November 2021
- Monday 7 February 2022
- Wednesday 1 June 2022

The members of the Committee are:

- Mr Peter Brass, Independent Member
- Mr Greg Pattinson, City of Playford
- Cr Malcolm Herrmann, Adelaide Hills Council

Membership of the GRFMA Audit Committee is for two years (1 July 2020 until 30 June 2022).

### **Executive Officer**

Mr David Hitchcock has been appointed Executive Officer on a contract basis (part time) to 31 December 2023.

### **External Auditor**

Dean Newbery and Partners have been appointed as the external auditor for 2020-2024.

### **GRFMA Policies**

The following Policies have been adopted to provide management guidelines for the day-to-day business of the GRFMA:

- Procurement and Operations Policy
- Grant Policy
- Internal Review of Decisions Policy
- Public Consultation Policy
- Access to Meetings and Documents Policy
- Dam Valuation Policy
- Treasury Management Policy

The purpose of the policies is to provide prudent management guidelines for the day-to-day management of the affairs of the Authority.

## Meetings

All meetings of the GRFMA and its committees are open to the public, except for those matters to be considered under Section 90 of the Local Government Act 1999.

No Freedom of Information requests were received during the year.

Forum	Total Resolutions for the year	Resolutions to exclude the Public – S90(3)	Purpose	Order for docs to remain confidential - S91(7)	%
Board	89	7		7	8
Technical Assessment Panel	17	3		0	100
Audit Committee	10	0		0	0

## Key Strategic Initiatives 2022

### Progressing the Gawler River Stormwater Management Plan

In 2021 the GRFMA (including its Constituent Councils), in partnership with the Stormwater Management Authority of South Australia, the Green Adelaide Board and the Northern and Yorke Landscape Boards and the Department for Environment and Water initiated a project to develop a stormwater management plan (SMP) for the Gawler River.

Stormwater management plans are strategic plans which should provide for the management of stormwater in an integrated and holistic way. They:

- Identify issues, risks and opportunities relating to stormwater management in a catchment.
- Outline the functions and responsibilities of all stakeholders involved in stormwater management, including Local Government authorities and State Government agencies.
- Set objectives for the protection and enhancement of the economic, environmental, social and cultural values in a catchment (as they relate to stormwater quality, water security and flood hazard).

- Identify and prioritise investments and initiatives that contribute to achievement of these objectives and address stormwater issues in a considered and coordinated manner.
- Outline a plan for implementation of the prioritised investments and initiatives.

Development of the plan has progressed throughout 2021-2022 with anticipated completion by the end of September 2022.

#### Strategic Plan

As a requirement of the Charter Review the GRFMA has now established the inaugural Strategic Plan 2021-2026. The plan consists of a 5-year Strategic Plan (2026) and identifies relevant longer term strategic issues to 2036.

The plan has established 3 key themes.

*Theme 1: Design, build, and maintain physical flood mitigation infrastructure*

*Objective: To have in place an agreed extent of physical flood mitigation infrastructure that is fit for purpose and achieves the targeted levels of performance.*

*Theme 2: Develop and evolve key relationships*

*Objective: To maintain key relationships that are most important to the Authority achieving its purpose.*

*Theme 3: Ensure good governance and ongoing financial sustainability*

*Objective: To ensure that the Authority meets legislative requirements and contemporary standards of governance and is financially sustainable for the long term.*

#### Bruce Eastick North Para Flood Mitigation Dam (BENPFM) Maintenance

The BENPFM dam was designed as a dry detention basin to provide attenuation during flooding events. The dam attenuates high rainfall flows from the North Para by temporarily storing floodwater and then managing flow volume (downstream) through the dam.

A significant body of maintenance work was undertaken on the dam in early 2022.

This included draining and desludging the stilling basin, new internal coating of the Lower-level outlet pipe, which manages water through the dam, and replacement of four baffle blocks that had been previously dislodged from the basin floor.

Works undertaken ensures the dam is maintained in good condition and continues to operate at required services standards.

## Evaluation of Performance Against the Business Plan

### Part A: Funding

Performance Targets:	Timings:	To be measured by:	Actual Achievements:
Grant Claims	At all times	Lodge claims monthly for the payment of Commonwealth and State Government Grants.	<input checked="" type="checkbox"/> <b>Claims lodged according to grant conditions</b>
Maintain positive Cash Flow	At all times	Positive bank account balances at all times.	<input checked="" type="checkbox"/> <b>Positive cash flow maintained</b>

### Part B: Proposed Flood Mitigation Scheme Works

Gawler River Flood Mitigation Scheme	
One	What will the Mark Two Scheme Include? (Note these steps may occur concurrently and not necessarily in the following order)
Two	Reconfirm with the Constituent Councils that a 1 in 100-year level of protection is the protection standard that is to be pursued in the development of the Gawler River Flood Mitigation Scheme - Mark Two Strategy. N.B. The protection standard does not guarantee full protection for all flood events. <b><i>The Findings Report 2016 advised the 1 in 100 ARI event is considered to be the minimum desirable level of flood protection for new development as well as for much of the existing floodplain development.</i></b> <u>GRFMA Strategic Plan Priority action 1.2 - Review, with Constituent Councils and stakeholders, design standards for infrastructure works including costs and benefits.</u> <b><i>The Findings Report 2016 advised enlarging the existing Bruce Eastick North Para Flood Mitigation Dam on the North Para offers the greatest level of protection with least impacts and is rated as the most favoured structural mitigation option. This option deferred pending completion of the Gawler River Storm Water Management Plan. Noting feasibility of raising the height of the Bruce Eastick Dam is still a strategic consideration.</i></b> <u>GRFMA Strategic Plan Priority action 1.4 – In conjunction with the Constituent Councils, develop and implement a schedule of flood mitigation infrastructure works for the Gawler River referencing the Gawler River Stormwater Management Plan.</u>

<b>Gawler River Flood Mitigation Scheme</b>	
Three	The Gawler River Floodplain Mapping Model should be maintained as the reference tool to demonstrate the level of flood protection and validity of design of land proposed for development as part of the approval process. To achieve this, the model should be upgraded to include recent works such as the Northern Expressway works and the additional floodplain mapping completed as part of the Light River Templers Creek Salt Creek Mapping Study by the Adelaide Plains Council. <b>Completed.</b>
Four	To further develop the preliminary assessment of possible local area levees prepared in the 2008 Gawler River Floodplain Mapping Study at Gawler, Angle Vale and Two Wells and develop a levee strategy for Virginia to a robust design standard with a staging plan. Undertake a cost benefit study for each stage of the plan. <b>Will be a consideration of the Gawler River Stormwater Management Plan 2022.</b>
Five	Establish a protocol with the Floodplain Councils that where development of land in areas identified as 'at risk of flooding' is planned to proceed by the implementation of a local area levee that mapping of the proposed levees on the Gawler River Floodplain Mapping Study Model will be required. <u>GRFMA Strategic Plan Priority action 1.4 – In conjunction with the Constituent Councils, develop and implement a schedule of flood mitigation infrastructure works for the Gawler River referencing the Gawler River Stormwater Management Plan.</u>
Six	Maintain a working relationship with the Australian Rail Track Corporation to ensure that any changes to Railtrack infrastructure of culverts and rail heights are mapped on the Gawler River Floodplain Mapping Study Model to identify any changes to flooding impacts. <b>Ongoing – new replacement of the rail bridge completed April 2021.</b>
Seven	Develop a funding strategy for flood protection that is delivered by local area levees on the questions of who should own and maintain the levees and whether local area levees are regional works that the GRFMA should fund or are they local works that are the responsibility of the local Council. <b>Will be a consideration of the Gawler River Stormwater Management Plan 2022.</b>
Eight	Investigate opportunities for funding partners and grants to undertake the necessary assessments and designs. <b>Ongoing. GRFMA currently working with Department of Environment and Water on the \$9 Mil Gawler River Flood Mitigation projects.</b> <u>GRFMA Strategic Plan Priority action 2.4 – Proactively pursue governance structures and/or management approaches that bring together the various government agencies involved in water management related to the Gawler River to ensure coordinated action is taken to reduce flood risk, while contributing to greater integration of water management.</u>
Nine	The Scheme will also seek to clarify, through the Local Government Association, the policy and legal framework around maintenance of rivers and creeks where those rivers and creeks are part of the regional flood management plan. Under current legislation a landowner is responsible for the condition of a creek or waterway on private land. <b>Pending finalisation of the review by Department Environment and Water. GRFMA submission provided.</b>



### Part B: Maintenance of the Scheme

Performance Targets:	Timings:	To be measured By:	Actual Achievements
Six monthly inspection	June and December	Completion of Inspection Report	<input checked="" type="checkbox"/> Routine inspections completed

### Part C: Operation of the Regional Subsidiary

Performance Targets:	Timings:	To be measured By:	Actual Achievements
Reports to Stakeholders	Bi-Monthly	Key Outcomes Summary to be published following each Board Meeting	<input checked="" type="checkbox"/> Key Outcomes Summary prepared following GRFMA meetings.
Maintain effective Regional Subsidiary	December	The performance of the Executive Officer be reviewed annually Charter Review	<input checked="" type="checkbox"/> Review conducted in December 2021. <input checked="" type="checkbox"/> GRFMA Charter Review( 2nd stage) commenced April 2020 - Materially completed pending finalisation of cost share funding model.
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations and policies be reviewed annually.	<input checked="" type="checkbox"/> New External Auditor appointed 2020 to 2024. <input checked="" type="checkbox"/> Appropriate levels of insurance reviewed in July 2021.
Review of the Business Plan	By 31 <sup>st</sup> March	Review the Business Plan prior to preparing the Budget Forward to the Councils	<input checked="" type="checkbox"/> June 2021 - Business Plan 2021- 2022 adopted. <input checked="" type="checkbox"/> June 2021 - Achievements against the Business Plan 2021 - 2022 presented.

Performance Targets:	Timings:	To be measured By:	Actual Achievements
Annual Budget	By 31 <sup>st</sup> March, June, October, December	Adopt for consultation forward to Councils- Adopt Budget – copy to Councils in 5 days- Conduct Budget Reviews	<input checked="" type="checkbox"/> <b>2022 - 2023 Draft Budget forwarded in March 2022 to consistent councils for consultation.</b> <input checked="" type="checkbox"/> <b>Budget Reviews 1, 2 and 3 reviewed by GRFMA Audit Committee.</b>
Subscriptions	June December	Send half year subscriptions to Council	<input checked="" type="checkbox"/> <b>All first half subscriptions paid.</b> <input checked="" type="checkbox"/> <b>All Second half subscriptions paid.</b>
Report to Constituent Councils	Following each Board meeting By 30 <sup>th</sup> September	The receipt of the following reports by Councils, Board Meeting Key Outcome Summary Annual Report including Annual Financial Statements	<input checked="" type="checkbox"/> <b>Key Outcomes Summary prepared following meetings.</b> <input checked="" type="checkbox"/> <b>Annual Report forwarded electronically to Councils.</b>
Governance	Ongoing	Policies and new management framework documents developed and reviewed	<input checked="" type="checkbox"/> <b>Independent review of all GRFMA policies initiated December 2021.</b> <input checked="" type="checkbox"/> <b>GRFMA Strategic Plan facilitated and considered at the June 2022 GRFMA Meeting.</b> <input checked="" type="checkbox"/> <b>Draft Asset Management Plan and Long Term Financial Plans facilitated for adoption June 2022.</b> <input type="checkbox"/> <b>Charter Review 2 Funding Model not finalised.</b>

Performance Targets:	Timings:	To be measured By:	Actual Achievements
Annual Operations		<p>Advocacy for construction of Northern Floodway project</p> <p>Dewatering and repair of the low-level inlet pipe and stilling basin</p> <p>Implementation of the Gawler River Stormwater Management Plan</p> <p>Scheduled inspection</p> <p>Environmental management of land associated with the Dams location.</p> <p>GRUMP decision support tool to manage flood risk</p> <p>Revegetate land zone around the Bruce Eastick North Para Flood Mitigation Dam.</p>	<p><b>Hiatus. Pending completion of the Gawler River Stormwater Management Plan</b></p> <p><input checked="" type="checkbox"/> GRFMA currently working with Department of Environment and Water on the \$9 Mil Gawler River Flood Mitigation projects.</p> <p><input checked="" type="checkbox"/> Major repair works facilitated and completed 30 April 2022.</p> <p><input checked="" type="checkbox"/> Removal of Graffiti and security chains attached to HLOP screens completed November 2021.</p> <p><b>X Delayed from May 2022. Anticipated completion now September 2022.</b></p> <p><input checked="" type="checkbox"/> Completed April 2022.</p> <p><input checked="" type="checkbox"/> Annual land management lease in place.</p> <p><input checked="" type="checkbox"/> Completion March 2022.</p> <p><input checked="" type="checkbox"/> Ongoing.</p>

## Financial Statements 2021-22

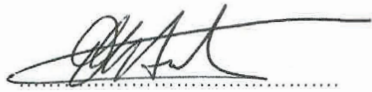
1. Certification of Financial Statements
2. Financial Statements and Notes
3. Related Parties Disclosures
4. Statement of Auditors Independence
5. Certification of Auditor Independence

**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**  
**ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022**  
**CERTIFICATION OF FINANCIAL STATEMENTS**

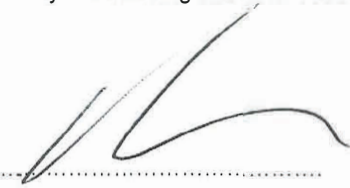
We have been authorised by the Gawler River Floodplain Management Authority Council to certify the financial statements in their final form.

In our opinion:

- the accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.



David Hitchcock  
EXECUTIVE OFFICER



James Miller  
ACTING CHAIR

18/8/2022

Date

18 August 2022

Date

**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**

**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>INCOME</b>			
Subscriptions	4	261,256	196,235
Investment income		1,132	1,009
State Government Grants	3	70,518	20,000
Other Income		100	100
<b>Total Income</b>		<u>333,006</u>	<u>217,344</u>
<b>EXPENSES</b>			
Contractual Services	5	236,420	156,177
Finance Charges		3,275	-
Depreciation	1(h), 10	322,298	321,163
Other		21,831	21,359
<b>Total Expenses</b>		<u>583,824</u>	<u>498,698</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<u>(250,818)</u>	<u>(281,354)</u>
<b>NET SURPLUS / (DEFICIT)</b>		<u>(250,818)</u>	<u>(281,354)</u>
transferred to Equity Statement		(250,818)	(281,354)
<b>Other Comprehensive Income</b>		-	-
<b>Total Other Comprehensive Income</b>		-	-
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>(250,818)</u>	<u>(281,354)</u>

This Statement is to be read in conjunction with the attached Notes.

**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**

**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2022

	Notes	2022 \$	2021 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	1(d)	126,130	169,344
Trade and Other Receivables		<u>98,664</u>	<u>49,278</u>
<b>Total Current Assets</b>		<u><b>224,794</b></u>	<u><b>218,622</b></u>
<b>Non-current Assets</b>			
Infrastructure	10	<b>25,920,879</b>	25,329,000
Accumulated Depreciation Infrastructure	1(h), 10	<b>(4,438,623)</b>	(4,116,325)
Land	10	<u>477,000</u>	<u>477,000</u>
<b>Total Non-current Assets</b>		<u><b>21,959,256</b></u>	<u><b>21,689,675</b></u>
<b>Total Assets</b>		<u><b>22,184,050</b></u>	<u><b>21,908,297</b></u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables		61,003	36,567
Borrowings		<u>502,136</u>	<u>-</u>
<b>Total Liabilities</b>		<u><b>563,138</b></u>	<u><b>36,567</b></u>
<b>NET ASSETS</b>		<u><b>21,620,912</b></u>	<u><b>21,871,730</b></u>
<b>EQUITY</b>			
Accumulated Surplus		<b>12,938,939</b>	13,189,757
Asset Revaluation Reserves	1(g)	<u>8,681,973</u>	<u>8,681,973</u>
<b>TOTAL EQUITY</b>		<u><b>21,620,912</b></u>	<u><b>21,871,730</b></u>

This Statement is to be read in conjunction with the attached Notes.

**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**

**STATEMENT OF CHANGES IN EQUITY**  
for the year ended 30 June 2022

2022	Notes	Accumulated Surplus \$	Asset Revaluation Reserve \$	TOTAL EQUITY \$
Balance at end of previous reporting period		13,189,757	8,681,973	21,871,730
<b>Net Surplus / (Deficit) for Year</b>		<b>(250,818)</b>	<b>-</b>	<b>(250,818)</b>
<b>Other Comprehensive Income</b>				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
<b>Balance at end of period</b>		<b>12,938,939</b>	<b>8,681,973</b>	<b>21,620,912</b>
<b>2021</b>				
Balance at end of previous reporting period		13,471,111	8,681,973	22,153,084
<b>Net Surplus / (Deficit) for Year</b>		<b>(281,354)</b>	<b>-</b>	<b>(281,354)</b>
<b>Other Comprehensive Income</b>				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
<b>Balance at end of period</b>		<b>13,189,757</b>	<b>8,681,973</b>	<b>21,871,730</b>

This Statement is to be read in conjunction with the attached Notes



**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**

**STATEMENT OF CASHFLOWS**  
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts		282,547	199,195
Interest Receipts		1,073	1,023
Payments		<u>(237,090)</u>	<u>(182,638)</u>
<b>Net Cash provided by (or used in) Operating Activities</b>	8	<b>46,530</b>	17,580
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Payments</u>			
Expenditure on renewal/replacement of assets	10	<u>(591,879)</u>	-
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(591,879)</b>	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>			
Proceeds from borrowings		<u>502,136</u>	-
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>502,136</b>	-
<b>Net Increase (Decrease) in cash held</b>		<b>(43,214)</b>	17,580
Cash & cash equivalents at beginning of period		<u>169,344</u>	151,764
<b>Cash &amp; cash equivalents at end of period</b>	8	<b><u>126,130</u></b>	<u>169,344</u>

This Statement is to be read in conjunction with the attached Notes

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**Note 1 - Statement of Significant Accounting Policies**

**a) The Local Government Reporting Entity**

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The Gawler River Floodplain Management Authority is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, The Barossa Council, Town of Gawler, Light Regional Council, Adelaide Plains Council and The City of Playford.

All funds received and expended by the Authority have been included in the financial statements forming part of this financial report.

**b) Basis of Accounting**

This financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values, or except where specifically stated, current valuation of non-current assets.

**c) Employees**

The Authority has no employees.

**d) Cash**

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis, net of outstanding bank overdraft.

**e) Infrastructure**

The Bruce Eastick North Para Flood Mitigation Dam was constructed in 2007. The valuation includes all materials, contractor's costs plus costs incidental to the acquisition, including engineering design and supervision fees and all other costs incurred.

**f) Land**

Land includes the land on which the dam is constructed, rights of way access to the land and 'right to flood' easements over the land upstream from the dam that will be inundated by dam waters for short periods of time during a flood event. The Board valuation was undertaken at 30th June 2011. Additional Land surrounding the dam was purchased in 2017/18 and was revalued by Asset Valuation and Consulting Pty Ltd in May 2017 for part lot 750 Kemp Road Kingsford. The next valuation is scheduled to be undertaken in 2022/2023.

**g) Revaluation**

The Board sought an independent valuation to be applied as at 30<sup>th</sup> June 2019, of the Bruce Eastick North Para Flood Mitigation Dam. The Board recognises that the dam is a unique infrastructure. The Board sought the advice of Entura (Hydro Tasmania), who provided a replacement cost valuation based on the actual construction contract costs, including some 'owner's costs' which would be incurred in the event of a replacement being necessary. In accordance with Accounting Standard (AASB)13 Fair Value Measurement, the valuation was undertaken as at 30 June 2019 and recorded as a level 3 restricted asset valuation. The next Valuation is scheduled to be undertaken in 2023/2024.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

*Fair value level 3 valuations of buildings, infrastructure and other assets* – There is no known market for these assets and they are valued at depreciated current replacement cost. The method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by the Authority.

The method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

**h) Depreciation**

The depreciation period for the Bruce Eastick North Para Flood Mitigation Dam is based on a straight line depreciation method with an expected useful life of 80 years.

The depreciation period for the Access Road is based on a straight line depreciation method with an expected useful life of 15 years.

**i) Revenue**

The Authority recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the authority to acquire or construct a recognisable non-financial asset that is to be controlled by the authority. In this case, the authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Revenue from the Subscriptions is recognised upon the delivery of the service to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue is stated net of the amount of goods and services tax (GST).

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**j) Borrowings**

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest rate method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables"

**Note 2 - Schedule of Constituent Council's Interest in Net Assets as at 30<sup>th</sup> June 2022**

**Prepared to meet the requirements of Clause 15.5 of the Charter**

"The 'Schedule of Constituent Councils' Interests in Net Assets' will reflect the proportionate contribution each Constituent Council has made to the growth of the net assets of the Authority having regard to the proportionate contribution to subscriptions. The Schedule when updated by the Board at the end of each financial year will reflect the proportionate contribution of each Constituent Council since the commencement of the Authority and once accepted by each Constituent Council will be evidence of the agreed proportion of a Constituent Council's interests in the net assets as at 30 June in that year."

For the purposes of this Clause all subscriptions by Constituent Councils have been included.

**Calculation of Net Equity**

**Assets**

Investments / Debtors	\$ 224,794
Infrastructure	\$ 21,482,256
Land	<u>\$ 477,000</u>
	<b>\$ 22,184,050</b>

**Less Liabilities**

Accounts Payable / Creditors	\$ 61,003
Borrowings	<u>\$ 502,136</u>
<b>NET EQUITY</b>	<b>\$ 21,620,912</b>

**Allocation of Councils Interest in Net Assets**

Constituent Councils	Accumulated Subscriptions for Operations to 30 June 2022	Accumulated Subscriptions for Maintenance to 30 June 2022	Accumulated Subscriptions for Scheme Works to 30 June 2022	All Subscriptions to 30 June 2022	Percentage of Contributions to the Total	Council's Interests in Net Assets
Adelaide Hills Council	\$201,424	\$6,352	\$72,462	\$280,238	4.87%	\$1,052,939
The Barossa Council	\$201,424	\$31,813	\$362,879	\$596,116	10.36%	\$2,239,926
Town of Gawler	\$201,424	\$63,586	\$724,666	\$989,676	17.19%	\$3,716,635
Light Regional Council	\$201,424	\$31,813	\$362,879	\$596,116	10.36%	\$2,239,926
Adelaide Plains Council	\$201,424	\$106,079	\$1,207,770	\$1,515,273	26.33%	\$5,692,786
City of Playford	\$201,424	\$127,254	\$1,449,319	\$1,777,997	30.89%	\$6,678,700
	<b>\$1,208,544</b>	<b>\$366,897</b>	<b>\$4,179,975</b>	<b>\$5,755,416</b>	<b>100%</b>	<b>\$21,620,912</b>

Schedule of Constituent Councils' Interests in Net Assets' as at the 30<sup>th</sup> June 2022 adopted by the Board in accordance with Clause 15.5 of the Charter on 18 August 2022.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**Note 3 - Functions / Activities of the Authority**

a) Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note b.

b) The activities of the Authority are categorised into the following function / activities:

**Administration:** The operations of the Authority and its Board

**Other Environment:** Flood Mitigation

c) Functions of the Gawler River Floodplain Management Authority  
(excluding depreciation)

	Year	Revenue		Total Revenue	Expenses		Surplus (deficit)
		Grants	Other		Expenses Total		
Administration	2022	-	\$177,284	\$177,284	\$88,260	<b>\$89,024</b>	
	2021	-	\$147,044	\$147,044	\$85,115	<b>\$61,929</b>	
Other	2022	\$70,518	\$ 85,204	\$155,722	\$173,267	<b>(\$17,545)</b>	
Environment:							
Flood Mitigation	2021	\$20,000	\$ 50,300	\$ 70,300	\$92,421	<b>(\$22,121)</b>	
Total	2022	\$70,518	\$262,488	\$333,006	\$261,527	<b>\$71,479</b>	
	2021	\$20,000	\$197,344	\$217,344	\$177,536	<b>\$39,808</b>	

**Note 4 - Subscriptions**

The following subscriptions were levied on the Constituent Councils in accordance with Clause 10.2 of the Charter for the year:

Constituent Council	Maintenance		Operations		TOTALS	
	2022	2021	2022	2021	2022	2021
Adelaide Hills Council	\$ 1,474	\$ 871	\$29,342	\$24,322	\$30,816	\$25,193
The Barossa Council	\$ 7,388	\$ 4,361	\$29,342	\$24,322	\$36,730	\$28,683
Town of Gawler	\$14,774	\$ 8,722	\$29,342	\$24,322	\$44,116	\$33,044
Light Regional Council	\$ 7,388	\$ 4,361	\$29,342	\$24,322	\$36,730	\$28,683
Adelaide Plains Council	\$24,624	\$14,541	\$29,342	\$24,322	\$53,966	\$38,863
City of Playford	\$29,556	\$17,444	\$29,342	\$24,325	\$58,898	\$41,769
<b>TOTAL</b>	<b>\$85,204</b>	<b>\$50,300</b>	<b>\$176,052</b>	<b>\$145,935</b>	<b>\$261,256</b>	<b>\$196,235</b>

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**Note 5- Contractual Services**

	2022	2021
Executive Officer	\$56,826	\$56,280
Audit Committee	\$2,600	\$2,600
Audit Fees	\$5,188	\$5,000
Legal Fees	\$2,000	\$0
Gawler River Scheme Consultancies	\$159,957	\$84,737
Maintenance Contractors	\$9,849	\$7,560
<b>TOTALS</b>	<b>\$236,420</b>	<b>\$156,177</b>

**Note 6 - Comparison of Budget and Actual Results (excluding depreciation)**

	2022		2021	
	Budget	Actual	Budget	Actual
Revenue				
Administration	\$176,652	\$177,284	\$147,050	\$147,044
Other Environment: Flood Mitigation	\$85,200	\$85,204	\$0	\$0
State Grant	\$70,518	\$70,518	\$20,000	\$20,000
Maintenance	\$0	\$0	\$50,300	\$50,300
Other Environment: Flood Mitigation Capital	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$332,370</b>	<b>\$333,006</b>	<b>\$217,350</b>	<b>\$217,344</b>
Expenditure				
Administration	\$94,152	\$88,260	\$88,050	\$85,115
Other Environment: Flood Mitigation	\$15,200	\$10,035	\$97,950	\$7,684
Maintenance	\$168,995	\$163,232	\$100,736	\$84,736
Other Environment: Flood Mitigation Capital	\$635,000	\$591,879	\$0	\$0
<b>Total Expenditure</b>	<b>\$913,347</b>	<b>\$853,406</b>	<b>\$286,736</b>	<b>\$177,535</b>
<b>Surplus (deficit)</b>	<b>(\$580,977)</b>	<b>(\$520,400)</b>	<b>(\$69,386)</b>	<b>\$39,809</b>

**Note 7 - Expenditure Commitment**

- i. An agreement has been entered into with David Hitchcock to provide Executive Officer and Supervision of Consultants services to 31 December 2023.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**Note 8 - Reconciliation Statement of Cash Flows**

**(a) Reconciliation of Cash**

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	2022	2021
	\$	\$
Total cash & equivalent assets	<u>126,130</u>	<u>196,235</u>
Balances per Cash Flow Statement	<u>126,130</u>	<u>196,235</u>

**(b) Reconciliation of Change in Net Assets to Cash from Operating Activities**

Net Surplus (Deficit)	(250,818)	(281,354)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	<u>322,298</u>	<u>321,163</u>
	<u>71,480</u>	<u>39,809</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(49,386)	(17,127)
Net increase (decrease) in trade & other payables	<u>24,436</u>	<u>(5,102)</u>
<b>Net Cash provided by (or used in) operations</b>	<u><b>46,530</b></u>	<u><b>17,580</b></u>

**Note 9 -Economic Dependence**

The Gawler River Floodplain Management Authority (GRFMA) was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 in August 2002, by a Charter that was amended and published in The South Australian Government Gazette on 27<sup>th</sup> February 2020 at page 474.

The Gawler River Floodplain Management Authority (GRFMA) is dependent upon subscriptions levied on the Constituent Councils in accordance with Clause 10.2 of the Charter to fund the construction, operation and maintenance of flood mitigation infrastructure of the Authority which it owns and manages.

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**Gawler River Floodplain Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 10 - Non-Current Assets Summary**

	Fair Value Level	2022			2021			
		At Fair Value	At Cost	Accum Dep'n	Carrying Amount	At Fair Value	At Cost	Accum Dep'n
Land and easements	-	\$477,000	-	-	\$477,000	\$477,000	-	\$477,000
North Para Dam	3	\$84,000	-	(\$19,800)	\$64,200	\$84,000	(\$14,200)	\$69,800
Access Roads	3	\$25,245,000	\$591,879	(\$4,418,823)	\$21,418,056	\$25,245,000	(\$4,102,125)	\$21,142,875
<b>Total Infrastructure and Land</b>		<b>\$25,806,000</b>	<b>\$591,879</b>	<b>(\$4,438,623)</b>	<b>\$21,959,256</b>	<b>\$25,806,000</b>	<b>(\$4,116,325)</b>	<b>\$21,689,675</b>
Comparatives		\$25,806,000	-	(\$4,116,325)	\$21,169,675	\$25,806,000	(\$3,795,163)	\$22,010,937

	2021		Carrying Amount Movements During the Year							2022	
	Carrying Amount		Additions		Disposals	Depreciation	Impairment	Transfers	Net Valuation	Carrying Amount	
			New Upgrade	Renewals							
Land and easements	\$477,000	-	-	-	-	-	-	-	-	\$477,000	-
Access Roads	\$69,800	-	-	-	-	(\$5,600)	-	-	-	\$64,200	-
Infrastructure - North Para Dam	\$21,142,875	-	\$591,879	-	-	(\$316,698)	-	-	-	\$21,418,056	-
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>	<b>\$21,689,675</b>	-	<b>\$591,879</b>	-	-	<b>(\$322,298)</b>	-	-	-	<b>\$21,959,256</b>	-
Comparatives	\$22,010,837	-	-	-	-	(\$321,163)	-	-	-	\$21,169,675	-



**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**Note 11 - Financial Instruments**

All financial instruments are categorised as *loans and receivables*.

**Accounting Policies - Recognised Financial Instruments**

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p><b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates between 0.10% and 0.25% (2021: 0.25% and 0.30%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p><b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates between 0.25% and 1.05% (2021: 0.25% and 0.30%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Fees &amp; other charges</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p><b>Terms &amp; conditions:</b> Unsecured, and do not bear interest. Although the authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authorities boundaries.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Liabilities - Creditors and Accruals</b>	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities – Interest Bearing Borrowings</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently amortised cost, interest is charged as an expense using the effective interest rate.</p> <p><b>Terms &amp; conditions:</b> secured over future revenues, borrowings are repayable; interest is charged at fixed or variable rates 2.80%.</p> <p><b>Carrying amount:</b> approximates fair value.</p>

**Liquidity Analysis**

2022	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<b>Financial Assets</b>					
Cash & Equivalents	126,130	-	-	126,130	126,130
Receivables	98,664	-	-	98,664	98,664
<b>Total</b>	<b>224,794</b>	<b>-</b>	<b>-</b>	<b>224,794</b>	<b>224,794</b>
<b>Financial Liabilities</b>					
Payables	59,003	-	-	59,003	59,003
Borrowings	70,000	287,788	305,058	662,846	502,136
<b>Total</b>	<b>129,003</b>	<b>287,788</b>	<b>305,058</b>	<b>721,849</b>	<b>561,139</b>

**Gawler River Floodplain Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<b>Financial Assets</b>					
Cash & Equivalents	169,344	-	-	-	169,344
Receivables	49,278	-	-	-	49,278
<b>Total</b>	<b>218,622</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>218,622</b>
<b>Financial Liabilities</b>					
Payables	36,567	-	-	-	36,567
<b>Total</b>	<b>36,567</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,567</b>

The following interest rates were applicable to the Authority's Borrowings at balance date:

	2022		2021	
\$'000	Weighted Av Interest Rate	Carrying Value	Weighted Av Interest Rate	Carrying Value
Variable Interest Rates	2.80%	502,136		-
		502,136		-

**Risk Exposures:**

**Credit Risk** represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any impairment. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Authorities boundaries, and there is no material exposure to any individual debtor.

**Market Risk** is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of the Authority's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

**Liquidity Risk** is the risk that Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

**Interest Rate Risk** is the risk that future cash flows will fluctuate because of changes in market interest rates. The Authority has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**Note 12 Uniform Presentation of Financial Statements**

The following is a high level summary of both operating and capital investment activities of the Authority prepared on a simplified Uniform Presentation Framework basis.

All Local Government Councils and Authorities have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Authorities finances.

	2022 \$	2021 \$
Income	333,006	217,344
Expenses	<u>(583,824)</u>	<u>(498,698)</u>
<b>Operating Surplus / (Deficit)</b>	<b>(250,818)</b>	<b>(281,354)</b>
<b>Less Net Outlays in Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	(591,879)	-
Add back Depreciation Amortisation and Impairment	<b>322,298</b>	<b>321,163</b>
Proceeds from Sale of Replaced Assets	-	-
	<u>(269,581)</u>	<u>321,163</u>
<b>Less Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets	-	-
Amounts received specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets	-	-
	<u>-</u>	<u>-</u>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b><u>(520,399)</u></b>	<b><u>39,808</u></b>

**Note 13 – Contingencies & Assets & Liabilities not recognised in the Balance Sheet**

There are no contingencies, asset or liabilities not recognised in the financial statements for the year ended 30 June 2022.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022**

**Note 14 - Events Occurring After Reporting Date**

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.

**Note 15 - Related Parties Disclosures**

**Key Management Personnel**

The Key Management Personnel of the Gawler River Floodplain Management Authority (GRFMA) include the Chairman, Board Members, Deputy Board Members and Executive Officer. In all Key Management Personnel were paid the following total compensation:

	2022 \$	2021 \$
Salaries, allowances & Other	\$65,126	\$65,530
Short Term Benefits		
<b>TOTAL</b>	<b>\$65,126</b>	<b>\$65,530</b>

	Amounts received from Related Party during the financial year 2022 \$	Amounts received from Related Party during the financial year 2021 \$
Adelaide Hills Council	\$32,076	\$12,597
The Barossa Council	\$36,730	\$28,683
Town of Gawler	\$44,116	\$33,044
Light Regional Council	\$36,730	\$28,683
Adelaide Plains Council	\$53,966	\$38,863
City of Playford	\$58,898	\$41,769
<b>TOTAL</b>	<b>\$262,516</b>	<b>\$183,639</b>

The Authority has been established for the following purposes:

1. To co-ordinate the construction, operation and maintenance of flood mitigation infrastructure for the Gawler River. This purpose is the core business of the Authority;
2. To raise finance for the purpose of developing, managing and operating and maintaining works approved by the board;
3. To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flood mitigation for the Gawler River;
4. Upon application of one or more Constituent Councils pursuant to clause 12.4:
  1. to coordinate the construction, maintenance and promotion and enhancement of the Gawler River and areas adjacent to the Gawler River as recreational open space for the adjacent communities; and
  2. to enter into agreements with one or more of the Constituent Councils for the purpose of managing and developing the Gawler River.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY  
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Gawler River Floodplain Management Authority for the year ended 30 June 2022 the Authority's Auditor Dean Newbery and Partners has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) Local Government (Financial Management) Regulations 2011.



David Hitchcock  
EXECUTIVE OFFICER



Peter Brass  
PRESIDING MEMBER AUDIT COMMITTEE



James Miller  
ACTING CHAIR GRFMA

18/8/22

**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**  
**ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

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This statement is prepared in accordance with the requirements of Regulation 22(3) Local Government (Financial Management) Regulations 2011.

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 Andrew Aitken  
 Chief Executive Officer  
 Adelaide Hills Council

DocuSigned by:  
  
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 James Miller  
 Chief Executive Officer  
 Adelaide Plains Council

DocuSigned by:  
  
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 Henry Inat  
 Chief Executive Officer  
 Town of Gawler

DocuSigned by:  
  
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 Martin McCarthy  
 Chief Executive Officer  
 The Barossa Council

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 Sam Green  
 Chief Executive Officer  
 City of Playford

DocuSigned by:  
  
 .....E4E71B9B8C4742C.....  
 Richard Dodson  
 Acting Chief Executive Officer  
 Light Regional Council





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